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THE NORTH CAROLINA CLUB

YEAR BOOK, 1917-1918

UNIVERSITY OF NORTH CAROLINA

COUNTY GOVERNMENT AND COUNTY AFFAIRS IN NORTH CAROLINA

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CIVIC RELIGION

Is there, then, anything for a county welfare officer to do? There is more to do that ought to be done than any ten such officers can do in any county.

And fortunately so; it gives a wise officer a chance to call to his side and to involve as volunteers in his purposes all the civic and social minded men and women of the county. He needs them, and they need the work, and in it they are sure to find the more abundant life that the Master came to earth to bring to the sons and daughters of men.

Suppose we had in every county of North Carolina a body of closely integrated social servants composed of (1) the school board with its superintendent and supervisors, (2) an agricultural board with its home and farm extension agents, (3) a public health board with its whole-time health officer, its public health nurses, its clinics and dispensaries, (4) a public welfare board and its secretary charged with specific social concerns, and (5) a ministerial board composed of all the preachers of all the churches busy stamping every common effort with the ultimate values of life and destiny, time and eternity—suppose, I say, the civic and social mind of North Carolina were organized and federated in this way! If only it could be so, and it can, then what an era of democratic wholesomeness and effectiveness we should enter upon, and how rapidly our beloved state would move to the fore in the new social order that is even now breaking upon the world.

Man freely self-surrendered to his fellowkind and wholeheartedly given in organized effort to the common good is the dream we dream. Man dedicated to the state is Prussianism; man dedicated to humanity is the soul of democracy; man dedicated to humanity, in His name, is the last word in any kind of religion that is worth calling Christian. The Kingdom of Heaven doubtless means much more than this, but I am sure that it ought never to mean less.—E. C. Branson, an address before the N. C. Social Service Conference.

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Foreword: The Jungle of County Government

E. C. Branson, *Professor of Rural Economics and Sociology, University of North Carolina.*

The least creditable institution in America today, the least efficient and most wasteful, the thing the average citizen knows least about, the matter most neglected by the colleges of the country, the Dark Continent of American politics, the Jungle of American Democracy, are some of the phrases in common use about County Government as commonly found in the 3,200 counties of the United States.

County Government is without ideals. County officers serve with no Manual of Duties, Responsibilities, and Procedures—except in a bare half-dozen states. It is a headless affair, uninformed, unregulated, irresponsible, and governed by local custom mostly—regardless of law.

The subject in general is covered by no body of organized information; it has developed no science; and no courses on County Government are offered by any American college or university—so far as we know.

And so the North Carolina Club at the University of North Carolina is this year venturing into this unexplored territory. The purpose of the members is competent acquaintance with county affairs and effective citizenship in their home communities.

Huge County Expenses

In 1913 the cost of county government in North Carolina was nearly 7 million dollars, or more than twice the cost of state government.

On the same date the bonded debt piled up by county authorities was only a little less than the bonded indebtedness of the state.

County officers in North Carolina in 1913 spent nearly 900 thousand dollars in road building and repairs, 358 thousand dollars in charities, hospitals and corrections, 324 thousand dollars in interest payments, 1022 thousand dollars in courthouse salaries, 200 thousand dollars for the protection of persons and property—on courts, jails, chain gangs, and the like.

In 1914 we had 6400 almshouse and outside paupers—inmates of our county homes and persons outside, receiving help in small sums monthly from the county treasuries; and they are costing $258,500 a year—so far as we could ascertain after five months of diligent correspondence with the county registers. Twenty-two counties made only partial reports, in round numbers. Five county officers we were never able to hear from at all.

Strange Unconcern

County government is a big affair in the United States. The year before the World War began it amounted to 385 million dollars, or about a third as much as the total expenses of the Federal Government.

And yet the average citizen knows little or nothing about county finances, about the tax list and the amazing inequities and delinquencies it discloses everywhere; about what county revenues are spent for, and whether they are spent wisely or unwisely, effectively or wastefully.

The Annual County Balance Sheets required by law and given to the public in the county papers year by year in North Carolina are commonly unbusinesslike and meaningless. Frequently the County Financial Exhibits are not published at all, as in some 20 counties of the State in 1916.

Annual Balance Sheets

Nobody knows how the county stands—not even the county commissioners, in many instances. Usually there is no exhibit under classified headings, and so nobody can tell exactly how much is spent for this or that purpose—say on paupers, the total number or the per capita cost; or on roads, the miles built, the average cost per mile of the different kinds of road, the per capita daily cost of convicts, work animals and the like, and the share of the various townships in the expenditure for roads and bridges during the year.

The newspaper reports of accounts audited by the commissioners from time to time are full of typographical errors. Besides, they are a meaningless jumble of dates, names, and amounts that defy classification. We know, because for three years we have been trying to ascertain from these data how the tax moneys of one county are applied to the various departments of county welfare.

And, by the way, during these three years the commissioners of this county have given to the taxpayers no complete and detailed statement of county finances.

In another county only one annual county exhibit has been given to the public in 20 years. In other counties the taxpayers have had to get special audits by applying to the courts. And so on and on.

Undirected Democracy

We have no Manual of Instruction for County Officers, as in a half dozen other States; no standardized forms of statement to indicate how reports should be prepared and what they should contain; no uniformity in accounting, and no State-wide audit system, as in Indiana and Ohio, and less effectively in 20 other States.

Government of the people, by the people, for the people in the counties of the United States is now a half-billion dollar affair—in North Carolina something like an 8-million-dollar matter, and it needs intelligent oversight and direction in order to avoid huge waste.

Honest and Inefficient

Our county officers are good men and true. As a rule they are honest beyond all question; but are they also trained men of affairs, competent to manage the biggest single business in most of the counties of the country at large?

Wherever the business end of county affairs has come under strict review and pitiless publicity, amazing inefficiencies are disclosed. For instance, Alameda County, California, saved $810,000 in one department in four years by a searching investigation of county business. In Indiana, since 1909, county officers have returned to the county treasuries the greater part of $1,600,000 improperly paid them.

In Lee County, North Carolina, says the Sanford *Express*, the sheriffs from 1912 to 1916 received nearly $1,600 more than the law allowed for the collection of taxes—doubtless quite innocently.

Orange County, for a half year or so supported two sheriffs—one on salary account and the other on a fee basis as tax collector.

In Brunswick the county farm is this year supporting the County Home, and producing a small balance for the county treasury. In 1914 the average acreage of the county homes in North Carolina was 150 acres, but an average of only 40 acres was in use, and the average net cost to the counties was around a thousand dollars each—some $95,000 all told.

Common County Exhibits

The law in North Carolina calls for an exhibit of county finances in every county each year. In 80 counties last year these exhibits were given to the public in the county papers, in a few instances in pamphlet form.

Frequently the newspapers carried these statements piecemeal. Instead of giving the entire exhibit in one issue of the paper, a half dozen issues or so carried the story of county finances. To get the whole report it was necessary to clip from week to week, file away carefully, and finally assemble all the parts for study—a tax upon attention that the average citizen is not equal to. That kind of thing makes the most alert taxpayer throw up his hands and quit. It is a capital way of befuddling the public mind.

Commonly the typesetting and proofreading, or lack of proofreading, sprinkles the columns so thick with all sorts of errors as to make the whole thing useless for any purpose whatsoever.

In fewer than a dozen counties was there any proper assembling of (1) county assets; (2) county indebtedness; (3) county receipts, and (4) county expenditures for the various purposes of public welfare.

The report of the county superintendent of schools is the only exhibit that approaches the necessary form, and sometimes the report on roads and bridges. Otherwise the exhibit is usually unbusinesslike and passes understanding.

No wonder a country editor was moved to say the other day, "The annual county statement in my county is so absurd that I always feel like I'm robbing the county when I render a bill for printing it." But the money of the taxpayers will be wasted in this way for many years to come unless intelligent citizenship demands a businesslike annual statement of county finances. Here is a problem—one among many—for Local Study-Clubs to work at.

Not every county in North Carolina is wasting money in printing absurd annual statements—say a baker's dozen. But how about your county? The North Carolina Club would like to hear from thoughtful people in every county about this or any other matter that good citizens ought to be concerned about.

It is hardly necessary to say that the North Carolina Club is not in anywise interested in partisan politics or local personalities. It is interested in our county government, its weaknesses and deficiencies as a system, and the ways and means of getting the best results for local self-governing communities.

A Worth-While Exhibit

We happen to have at hand a hundred copies or so of what strikes us as being a really worth-while kind of Financial Exhibit by a board of county commissioners. It is in booklet form, 3½-x-6 inches, and it is mailed out yearly to every taxpayer in the county. The reader can stick it in his coat pocket and chew on it at his leisure in any sort of odd moment.

It is so compact and simple that a wayfaring man though a fool can read it as he runs and get some sense out of it about the money affairs of his county.

He can see the receipts in detail and in toto. Under proper headings he finds just how much was spent for various purposes, to whom money was paid and what for down to the last cent—the total expenses of courts, juries, paupers, care and feed of prisoners, bridges, road building and repairs by townships, equipments and materials, interest, treasurer's commissions and so on and on.

He knows the miles of highway built, the average cost per mile, and the per capita daily cost of work-animals, convict labor, and hired

labor. He sees at a glance what the bonded and floating indebtedness of the county is.

Uniform County Accounting

He has a chance to see where his county stands in its finances. And since the same forms of accounting are used year by year, he knows whether the commissioners are doing better or worse than former commissioners.

It is easy to see that if every county in a state were using the same form of annual exhibit, this or some other, the taxpayers would soon begin to know what counties were using public money to the best advantage, and what counties were wasting public funds.

As it is, there is no basis for comparison. In one county convicts engaged in road work cost $1.13 a day, in another 95 cents, in another $1.73. But we just stumble on these differences here and there; no published State report enables us to compare any county with every other in the details of county expense.

County bookkeeping ought to be uniform, and then the people might know in every county whether or not their commissioners were getting results or getting left.

But in North Carolina at present nobody is in any position to say whether or not the people are getting proper results from the million dollars a year the counties are spending on roads, or from the expenditures for any other county purpose.

We will send this little county booklet to anybody that wants it. Drop us a card. It is worth looking at closely.

Training for Citizenship

This year the North Carolina Club has been busy (1) hunting down the facts about county affairs in North Carolina—so far as such a thing is possible; (2) assembling and interpreting the facts about county affairs in other States: (3) finding hopeful and possible ways and means of improvement and progress in county government in North Carolina.

North Carolina Club, 1917-1918

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CHAPTER I

The County in North Carolina: Its Origin, Place, and Functions

J. G. deRoulhac Hamilton, *Alumni Professor of History, University of North Carolina*

The county in North Carolina had its origin in the colonial period, but it was of course based upon a much earlier English model. The Lords Proprietors planned the creation of eight counties palatine which, consolidated, would form a great feudal state, and the concessions of 1665 mentioned by name Clarendon and Albemarle and alluded to a third, Craven, which was, however, outside the present boundaries of North Carolina. Clarendon was abandoned and Bath was later created. These counties, however, based upon the feudal idea predominant in Locke's plan of government for the Province of Carolina, failed to develop beyond mere names, and thus have no connection with the existing counties of the State.

The present counties grew out of the precincts into which Albemarle and Bath were divided; the former containing Currituck, Pasquotank, Perquimans, Chowan, Edgecombe, Bertie; the latter, Beaufort, Hyde, Craven, Carteret, New Hanover, Bladen, and Onslow. The larger divisions were abolished in 1738, and from that time on the precincts were known as counties, and increased steadily in number.

The early settlers of North Carolina were chiefly small farmers, and consequently no town system developed. Both in size and number the towns of North Carolina were unimportant during the whole colonial period. But for this fact North Carolina would probably have had a mixed town and county system of local government, for borough representation was established for the more important towns. The parish, another important English unit of local control, on account of the weakness of the English Church in the colony, never assumed any governmental importance. The county was thus left without a rival as the unit of local government, and suited the habits of the people accustomed to the English rural system.

Counties were created at different times by both the governor and the legislature. Their government after 1693 was in the hands of a county court, consisting at first of the sheriff and four justices of the peace, and later of the entire body of justices, appointed for life or good behavior. These courts had a limited criminal and civil jurisdiction, and, like their English models, exercised a great mass of administrative functions. In time, like the English county courts, they sat

regularly four times a year for the transaction of judicial and administrative business. In an agricultural community like North Carolina the latter were, while very important, exceedingly simple. From time to time, by special or general acts, the legislature settled matters of larger concern. It was not at all a bad system for the community as it existed prior to the civil war, for while it will be noticed that there was only a small amount of self-government and that the people had no voice in the control of local affairs, it was nevertheless true that the justices were a very representative group. The system lasted with small change until 1868, when the county courts were abolished and the county government placed in the hands of commissioners chosen by the people.

When the constitution of 1868 was formed, it was the purpose of the aliens who controlled the convention to establish in the State through the creation of townships new units of local government. But the townships were a foreign growth, and doomed from the beginning to utter failure. As a matter of fact, local conditions and the confusion of Reconstruction would of themselves have made their success impossible. Consequently the township has never amounted to much in the way of local government. Nor were the counties given any new powers in the new constitution.

When the State was redeemed from the control of the spoilers in 1875 and 1876, because of the shocking effects of negro rule in the eastern counties, the choice of the county commissioners was taken from the people and put in the hands of the magistrates who were chosen by the legislature. The old system was restored in 1895 with very evil results in the eastern part of the State, but finally a special system was adopted for those counties which lasted until the adoption of the suffrage amendment.

The State was growing rapidly during the period following the close of Reconstruction, and a new set of problems confronted the localities. Instead of working out some system of local control of local affairs, the legislature continued to exercise control and to legislate for the separate counties. Its time was more and more taken up with local and special matters until finally the burden was not only a serious obstacle to legislation of state-wide interest and importance, but actually a clog upon progress. Grave as this evil was, it was not the worst feature of the system. The legislature was increasingly incompetent, for lack of knowledge, to legislate for the counties, and finally, instead of local self-government, or even legislative control, the larger matters of county government were virtually in the hands of the members of the legislature from each county, and men were elected not to legislate for the State as a whole, but to secure some particular legislation for their counties. Needless to say, there has been constant interference in county affairs often to the detriment of the county.

It is to be hoped that the recent amendment will result in the establishment of some system which will put the control of local affairs in the hands of the localities. It would mean the choice of stronger men for office. Today there is little to attract the better men to the office of commissioner. Aside from fixing the county tax rate and collecting taxes, doling out money for paupers, spending county revenues for other county purposes allowable under the laws of the State, voting on special local school support, and electing county officers, other than the county school boards, county self-rule is a myth in North Carolina. Along with this should go the power to determine all the matters hitherto handled by the legislature in public-local legislation, limited, of course, by requirements and prohibitions of general laws. For it would be absurd to deny to the State the power of general regulation. It is altogether good for the State to reserve the original and final right to supreme control over county affairs, if only the State would meet its responsibilities in the matter of state-wide guidance and oversight—say in levying, collecting, and expending tax revenues, in establishing uniform county account keeping and standardized forms of annual financial exhibits, and the like.

As it is, the State reserves to itself the rights and neglects the responsibilities in these matters. The counties are left to administer their finances under the State laws, and they do it without definite instructions and responsible supervision—each county a law unto itself. As a result local customs make ducks and drakes of State laws. The inevitable result is waste.

Some years ago, for instance, when Florida established a state-wide county-audit system, the auditor saved the counties $80,000 and the State another $60,000 the very first year. That State now has one auditor and two assistants, and what they save the State and county treasuries annually offsets the expense a dozen times over. All told, twenty-one States have such audit systems—but not North Carolina.

Under our system the county is a unit of representation, taxation, and administration under State laws that provide no adequate machinery of oversight and control. County officials are therefore left to do as they please, or as best they can, without proper instruction, direction, and regulation.

The way of progress lies in proper State authority and control in all matters of state-wide concern, along with the fullest possible measure of local authority consistent with the interests of the State at large.

The way out is State control in state-wide matters, along with adequate oversight and regulation, and county control of all local matters that do not involve the general public welfare as covered by state-wide law.

References: Colonial Record of N. C., Laws of N. C.

CHAPTER II

The County Government System in North Carolina

ATWELL CAMPBELL MCINTOSH, *Professor of Law, University of North Carolina*

1. The English System

When the English colonists came to this country in the 17th century, they brought with them, or there was established for them, a form of local government based upon that of the mother country, modified to suit the peculiar circumstances or the peculiar ideas of each colony. In England, the lowest division of the civil territory was known by various names according to the purpose or locality, but all having the same general object—the management of local affairs. These were known as towns, townships, tithings, manors, boroughs, and in York trithings or ridings. The ecclesiastical subdivisions were parishes, and in the union of church and state these came to be used as civil divisions also, and in meaning were almost the same as towns or townships. All of these names were used in one or more of the colonies to indicate the lowest unit of local government.

The town or township, as representative of this lowest unit, was a small rural community in which the local affairs were managed by an assembly of the people of the community in a town-meeting, in which they elected a president, town-reeve, tithing-man or constable, who with the "four best men" represented the township in the next two higher divisions of the government. The affairs of the parish were in the hands of the vestry, which was either an "open vestry," where every person was supposed to attend and take part, or the "select vestry," managed by only a few persons. The most important officers of the parish were the church-wardens elected by the vestry; and when the parish became also the civil division, the constable became the most important officer, as he had been in the township. Some of the duties of the township or parish, through the officers named and various other minor officers, were to look after the roads, to provide for the local expenses, to "procession" lands, to provide for the support of the church and for the support of the poor. The church-wardens were made "overseers of the poor" by an act of 43 Elizabeth.

The next division was the hundred, composed of several townships. Its duties were mostly judicial, and were performed through the hundred-court. This court was made up of representatives from the townships, and presided over by the hundred-man; the most important officer, however, was the constable, called the "high constable" to dis-

tinguish him from the "petty constable" of the township. Gradually the powers of this court were taken over by other courts, and this division virtually went out of existence. In some of the colonies, as in Virginia, Maryland, and Delaware, there were subdivisions known as hundreds, but this probably meant the same as township or parish.

The largest and principal civil division was the shire under the Saxon rule, called county after the Norman conquest. The most important officer was the sheriff (shire-reeve), who had extensive powers as representing the king in military affairs, as a peace officer, managing the finances, and presiding over the shire or county court. The business of the county was transacted in the county court, composed of the "reeve and four best men" from the townships and the large landholders of the county. Its duties were both judicial and administrative, such as providing for highways and bridges, levying the taxes, etc. Gradually the sheriff and his court lost much of their power by the royal courts taking the judicial business, but more especially by the enlarged powers given to the justices of the peace. These justices, originating probably in the 13th century, became by the 17th century the most important officers in the local administration. They were given the duties of the township or parish, and the constable became only the executive officer; and when the justices from the whole county were authorized to meet together as a body to transact the business of the county, this became the county court as known in this country, and the sheriff was its executive officer. These justices, who were appointed by the king through the lord chancellor, served without pay and were generally the most prominent men in the county. They met in quarter sessions, and, in addition to important judicial powers, performed the general duties of the old shire court in levying taxes, managing the finances, providing for highways and bridges, and for public buildings; controlling vagrants, binding apprentices, granting licenses, providing for the poor; and later, in this country, certain duties which belonged to the ecclesiastical courts, such as the probate of wills, appointment of executors, administrators, and guardians, and controlling their settlements. At the time the colonies were established here this county court was the most important feature of the local government in England, and was transplanted here in a more or less modified form.

2. The Colonial Systems

In the English colonies there were four different plans adopted for the local government; these were carried over into the states and are now the forms of local administration throughout the United States.

1. The New England or Town System. In the New England colonies, on account of the nature of the country and the importance given to the local church, the town or township became the unit of government.

The local affairs were managed in the town-meeting attended by all the inhabitants, who were authorized to take part in public affairs. In this meeting they elected a presiding officer or moderator and various other officers, and transacted all the local business by passing measures to be afterwards carried out by their representatives, the "selectmen," and other officers. This system was found so satisfactory that the town government has remained as the characteristic feature of that section to the exclusion of the county system. The county is recognized only for judicial and other purposes more directly connected with the state administration.

2. THE NEW YORK, OR SUPERVISOR PLAN. The town or township government existed for the management of local affairs, as in New England, but each town, township, or district elected one supervisor, and these met together and managed the affairs of the county as a representative assembly. The characteristic feature of this plan was that a supervisor was chosen from each town or township.

3. THE PENNSYLVANIA, OR COMMISSIONER PLAN. In this plan the county became the unit of local government, and the town, township, or other subordinate division became only an agency in county government. The people voting in their various districts elected, together with the sheriff, assessors, and other officers, three "commissioners" from the county at large, and these commissioners had the management of the general county administration.

4. THE SOUTHERN, OR COUNTY-COURT PLAN. In this the county was the unit of government, and the form adopted most nearly resembled that in existence in England. The management of the county affairs was committed to the county court, composed of the justices of the county, and the sheriff was the executive officer of this court. The justices and sheriff were in most instances appointed by the governor or by the proprietors of the colony, and, in addition to managing the general affairs of the county, this court appointed subordinate officers for subordinate divisions, known as precincts, parishes, townships, etc. This county court corresponded to the court of quarter sessions in England and was frequently called by that name. While the term county was generally used, other names were also employed, as parishes in the lower part of South Carolina and districts in the upper part.

3. North Carolina County Government

1. UNDER THE PROPRIETORS, 1663-1728. While settlements were made in what is now North Carolina between 1650 and 1660, the civil or political history begins with the charter of Charles II, in 1663, by which he granted to eight Lords Proprietors the province of Carolina, with such full powers of government as appertained to the county palatine of Durham in England. The county palatine of Durham was so called

because the bishop of Durham had in this county as full powers of government as the king had in his palace. These privileges were granted so that the people might have justice administered at home and not have to go out of the county. With these liberal powers, the proprietors determined to form counties 40 miles square, each of which was to have its own government; and about 1664 they formed the county of Albemarle, with Drummond as governor. A little later the settlement on the Cape Fear was organized into a county called Clarendon, with Yeamans as governor, but this was abandoned in a few years. A little later the territory between these was called the county of Bath, which was united with Albemarle to make up the province.

Taking the county of Albemarle as the principal, and for a while the only, local government, the plan was for the governor, appointed by the proprietors, with his council and the freemen of the colonies or their deputies, to make the laws. The first assembly was in 1665, and the entire body of citizens met, acting for themselves and not by deputies. In 1667 they elected twelve deputies to represent them, and these, with the governor and council, constituted the assembly, called the "Grand Assembly."

In 1669 the proprietors adopted the Fundamental Constitutions prepared by Locke, a very elaborate and complicated system of government not at all suited to the colony nor, indeed, to any community, but some parts of the plan remained after the general plan was abandoned in a few years. The whole province was to be divided into counties, each county into eight seigniories, eight baronies, twenty-four colonies, the latter to be arranged in four precincts. In every county there was to be a court held by the sheriff and one justice of the peace from each precinct; and in each precinct there was to be a court composed of a steward and four justices. The county of Albemarle was divided into four precincts and later into six (Currituck, Pasquotank, Perquimans, Chowan, Bertie, and Tyrrell); Bath County had four precincts (Beaufort, Hyde, Craven, and Carteret); and what was Clarendon County, one (New Hanover). The system of courts does not seem to have been adopted, but in place thereof justices of the peace were appointed by the governor for each precinct, and these justices had a limited jurisdiction, acting alone; the precinct courts were held by all the justices of the precinct, generally eight in number, though a smaller number could hold the court. The sessions were quarterly, and the jurisdiction included both criminal and civil cases, and also the power to take the probate of wills, appoint administrators, guardians for orphans, bind apprentices, and receive entries for land.

In this we have the beginning of our county court as a system of government. The executive officer of this court was called the provost marshal, and the court seems to have met at different places in the precinct, perhaps at the homes of some of the justices, until 1722, when

an act was passed to settle the precinct courts at a certain place by authorizing the justices to buy an acre of land and build a courthouse (to be not less than 24 ft. by 16 ft.). While the precinct was nominally a division of a county, like a township, it was in effect a shire or county with machinery for self-government.

In 1701 there was an attempt to establish the Church of England in the colony, and each precinct was constituted a parish. This attempt failed for a while, but the parish was recognized, and in 1715 the establishment was reënacted, and several precincts were divided into two parishes. The vestry managed the affairs of the parish, appointed a clerk and two church wardens, levied the parish taxes, appointed collectors, kept the church in repair, prepared standards of weights and measures, and looked after the sick and the poor.

2. UNDER THE ROYAL GOVERNORS, 1728-1776. In 1728 the Lords Proprietors sold their interests to the king and a royal government was established, but no change was made in the local administration. The precinct courts retained the general management of local affairs. By the act of 1738 the precincts were called counties, as they had really been all the time, and the name provost marshal was changed to sheriff. The precinct courts became the county courts, with the sheriff as the executive officer. The act of 1746 provides that these courts should meet four times a year, and should have the same powers and authority as such courts in England; and in the court law of 1767 they were known as Courts of Pleas and Quarter Sessions. They were authorized to appoint constables for the various counties, and the duties of such officers were prescribed as those of constables in England; in 1762 they were required to hold an orphan's court once a year, and thus their power was gradually extended.

3. COUNTY GOVERNMENT IN THE STATE FROM 1776 TO 1868. The Halifax constitution of 1776 does not provide for any particular form of county government, but the existing system was continued. The justices of the peace were to be recommended to the governor by the General Assembly and commissioned by him to hold office during good behavior, and to be subject to removal by the General Assembly only for misbehavior, absence, or inability. The constitution also provided that there should be in each county a sheriff, coroner, or coroners, and constables, without making provision as to how these should be chosen; but at first they were appointed by the county court, and later the sheriffs were elected by the voters of the county and the constables by the voters in a smaller division known as a captain's district, a local division for military purposes.

The county court retained its control over the administration of the affairs of the county, and was composed of all the justices of the county; but any three justices could hold the court, and at the beginning of each year a majority of the justices could appoint a chairman and designate

five of their number to hold the court for the year. The position of chairman of the county court was an important position, and was generally filled by the most experienced and competent justice in the county. It is said that when Chief Justice Ruffin, perhaps the greatest judge the State has produced, retired from the Supreme Court Bench, he was appointed a justice of the peace of Alamance County in order that he might preside over the county court, and thus give the county business the advantage of his knowledge and experience.

The officers of this court were the sheriff, as the executive officer, and the clerk of the county court. In addition to these, the court appointed various minor officers for the county business, such as the register, county attorney, county trustee (whose duties were about those of the treasurer, later), inspectors of tobacco and other products, rangers for estrays, entry-taker and surveyor, overseers of the roads, patrols, treasurer of public buildings, standard-keeper, seven freeholders as overseers of the poor, and these elected two of their number as wardens of the poor; later they were all called wardens of the poor instead of overseers, and they had the care of the poor of the county, a duty which formerly belonged to the church wardens as officers of the parish.

The judicial power of this court extended to all civil cases at common law, where original jurisdiction was not otherwise given to a single justice, or to the Supreme or Superior courts; its criminal jurisdiction included all petit larcenies, assaults and batteries, and all trespasses and breaches of the peace, and all other crimes and misdemeanors, the judgment upon conviction whereof did not extend to life, limb, or member. They also had jurisdiction in applications for dower and in partition proceedings; the probate of deeds and wills; the appointment of administrators and executors, guardians of infants and lunatics, and the settlements of such officers; the assessment and levying of taxes; the establishment and care of roads, ferries, and bridges; granting licenses, and the control of taverns by fixing the prices of articles furnished; and controlling erection of public mills. The sheriff collected the taxes and paid over the funds to the county trustee, and he accounted for the same to the county court.

In this system of government the county is the unit, and the township or other subordinate division is not recognized except as a means of county administration. There were certain districts or precincts for voting, for military duty (called captain's districts), and school districts. When the Literary Fund was established as a school fund, about 1840 to 1850, the county court elected for the county five superintendents of common schools, and these elected one of their number chairman, with the clerk of the county court as *ex officio* clerk of the board. The board of superintendents divided the county into school districts, collected and disbursed the school funds through the chairman, and he accounted to the committee of finance, if there was one, and if none, then

to the clerk of the county court. The county court levied the school tax; it was collected by the sheriff, and paid over to the chairman of the board of superintendents. The people in the school districts elected the school committees, and there was an appeal from the action of the school committee to the board of superintendents.

4. COUNTY GOVERNMENT FROM 1868 TO 1876. For about two hundred years the county government by the justices of the peace in the county court had been in operation in North Carolina, but in the reconstruction period following the Civil War great changes were made in the system. The Constitution of 1868 adopted the Township and County Commissioner plan, following that of Pennsylvania originally.

Article 7 provides that there shall be elected by popular vote in each county, every two years, a Treasurer, Register of Deeds, Surveyor, and five Commissioners; that the commissioners shall exercise control over the public buildings, schools, roads, bridges, taxes and finances of the county; and that the Register of Deeds shall be *ex officio* Clerk of the Board of Commissioners. It is made the duty of the commissioners to divide the county into convenient districts, which, upon approval by the General Assembly, shall be called townships. The townships so created are made bodies corporate for the purposes of local government, to be administered by a board of trustees composed of a clerk and two justices of the peace, elected every two years by popular vote in the township. This board of trustees is to have control of the taxes and finances, roads and bridges of the township, to assess the taxable property of the township, and report the same to the county commissioners for revision. The clerk of the board of trustees is also the treasurer of the township. It also provided that in every township a school committee of three persons should be elected every two years. Other county officers whose election was provided for were the clerk of Superior Court, to serve for four years, and a sheriff and a coroner, to serve for two years. A constable was to be elected in each township, and two justices of the peace, to serve for two years; and in townships confaining cities or towns, a larger number of justices could be elected.

The result of these changes was: (1) All county and township offices were made elective by popular vote; (2) the township was made a local administrative unit separate from the county; (3) the general administrative functions of the justices of the peace were taken away except in the local affairs of the township, and their duties were limited more especially to judicial matters, civil and criminal, committed to their jurisdiction; (4) the county administration was given to the board of county commissioners, including the power of taxation except as to local matters in the township, the roads and bridges, public buildings, care of the poor, and the management of the public schools; (5) the judicial power of the old county court was distributed between the justices of the peace and the Superior Court, with the power in the clerk

of the Superior Court, called at first the judge of probate, to take probate of wills and deeds, to appoint executors, administrators, and guardians, and to control their settlements, to bind apprentices, and to hear petitions for dower, partition, etc.

5. County Government After 1876. The dual form of township and county government was not satisfactory, because it was entirely different from what the people had been so long accustomed to, and especially because of the newly enfranchised negro vote being considered a menace to the safe administration of local affairs. An amendment to the Constitution in 1875, now Art. VII, sec. 14, authorized the Legislature to change the system of county government as it should think best, with no provision for uniformity. Following this authority, and beginning with the Legislature of 1876, most important changes were made, out of which has finally grown our present system.

(1) The township was retained as a subdivision of the county for general administrative purposes, but its separate powers as a local government were taken away, subject to the power of the Legislature to create such separate powers in any case by special legislation. The justices of the peace in the township were retained, but they were to be elected by the Legislature, three for each township, and one additional justice for each one thousand population in case of cities and towns. They were to hold office for six years instead of two years, and vacancies were filled in some instances by the Governor and in others by the clerk of the Superior Court. Their powers were chiefly judicial, to be exercised in the township or elsewhere in the county. The principal administrative duty imposed upon the justices in the township was the supervision and control of the public roads and bridges established in the township. For this purpose the justices of the township were made a board of supervisors, and authorized to divide the township roads into sections, appoint overseers for each section, and allot the hands subject to road duty; they were also required personally to inspect the roads and make a report of their condition to the Superior Court of the county. The board of supervisors also had the power to lay out and discontinue cartways, as distinguished from public roads.

Under the law now in force the justices of the peace are in most cases elected by the popular vote in the townships, to hold office for two years, the number being three or more, as the Legislature may provide; but the Legislature also exercises the power to appoint justices in the different counties. The duties of the justices as supervisors of the roads of the townships still exist, in the absence of special road legislation; and as these duties are to be performed without compensation, the dignity of the office and the complaints of the people are to be considered full satisfaction. They were also authorized at first to elect a road supervisor in the township to look after the condition of the roads, collect fines, etc., but this office has been discontinued and the overseer

attends to this duty. The only other officer in the township is the constable, who is the executive officer of the justices' courts. He is elected every two years by popular vote.

(2) The board of county commissioners was retained as the administrative officers of the county, but instead of being elected by the popular vote they were elected by the justices of the peace of the county acting as a body. There were to be from three to five commissioners to serve for two years. Their general county functions were the same as before, but they could not levy taxes, purchase realty, remove public buildings, construct or repair bridges costing more than $500, borrow money, or change townships, without a concurrence of a majority of the justices of the peace of the county, such concurrence to be given in a meeting with the commissioners. The justices also had control over the election machinery of the county, to fix voting precincts, appoint registrars and judges, etc. They were also given the power to abolish the office of county treasurer, if they thought best, the duties of the office in that case devolving upon the sheriff, and they could also restore the office after they had abolished it. This power is still given in the statute (Rev., 1395), though perhaps not often exercised. The power of the justices to act with the commissioners, as above stated, was repealed in 1895, and is no longer found except, perhaps, in a few counties by special enactment.

In 1895 the election of county commissioners was again given to the popular vote, and it has so remained, but the Legislature has from time to time exercised its power to change the number of commissioners, and it could also provide some other method of electing them. Vacancies in the board are filled by the clerk of the Superior Court.

The county commissioners now meet at the courthouse on the first Monday in each month and transact the county business. They have the various powers enumerated in the statutes, and such other implied powers as are necessary to perform their public duties. They have the power to contract debts for the necessary expense of the county without the legislative assent or the popular vote, and for matters not coming under necessary expense they must obtain both the legislative assent and a majority of the qualified vote. The Legislature may, however, impose restrictions upon the power to incur debts even for necessary expense, and generally control their powers of government. Among a variety of powers, they may purchase property, construct and care for public buildings, divide the county into townships, levy taxes and provide for collection, establish and control roads, ferries, and bridges, grant licenses, borrow money, take the bonds of the county officers, and provide for the poor of the county. The register of deeds is *ex officio* clerk of the board of commissioners. The county commissioners also had control of the elections in the county, but this was changed later, and now there is a county board of elections appointed for each county by the State Board of Elections.

Under the act of 1876 the county commissioners also constituted the board of education of the county, with the register of deeds as clerk and the county treasurer as treasurer of the school fund. They divided the county into school districts, appointed school committees for each district, and appointed a county examiner. Later a separate board of education was created for the county, composed of three members elected by the Legislature, and a county superintendent elected by the board of education, who was also the secretary of the board. By the recent legislation in 1917 the members of the board of education are made elective by the Legislature from nominations made in the county primaries or conventions, and the term of office is six years. The county superintendent, formerly elective in some counties, was, by the same act, made elective by the board of education.

The other county officers are all elected by the popular vote, as heretofore. The clerk of the Superior Court has the duty of keeping the records of the court, and has also important judicial functions in what are called special proceedings and probate duties. In addition to the appointment of administrators and guardians for particular estates, the clerk may appoint a public administrator and a public guardian, who are to take charge of the estates of decedents and orphans for which no other provision is made.

The register of deeds, in addition to his duties as clerk of the board of commissioners, records deeds and other papers required to be registered, keeps the records of the tax returns, and makes out the tax books for the collection of taxes. He also issues the marriage licenses and keeps the records of marriages; acts as entry-taker; keeps the reports, and makes return of elections.

The sheriff is the executive officer of the Superior Court, and may also serve process from a justice. He is also the tax collector unless a special tax collector is appointed, and has the care of the jail and prisoners. Incidental to his duties as court executive, he is required to allot homestead and dower, and to hold inquisitions of lunacy. He is also the chief peace officer of the county, and can summon the power of the county to assist him in preserving the peace and enforcing the law.

The county treasurer, where there is one, is required to take charge of the county funds, and disburse the same under the order of the county commissioners; and also to keep the school funds and disburse them under the order of the board of education. This office has been abolished in some instances by the action of the justices of the peace, and in others by the Legislature; and recently local trust companies or banks have been designated to hold the county funds without compensation other than the advantage of having the temporary use of the money.

The county surveyor is not now a very important office. His duties are to make all surveys that may be necessary in connection with the general county business, and frequently surveys under order of court are made by him unless the parties designate some other person.

The coroner's duties are to hold inquests in case of the death of a person under unknown or suspicious circumstances, and to bind over to the Superior Court any person found to be connected with the crime, if any was committed. He also takes the place of the sheriff in the service of the process of the court, where the sheriff is interested and cannot act.

Courts inferior to the Superior Court have been established in many counties, under various names, as inferior courts, county courts, criminal courts, recorders' courts, etc., but they are not like the old county courts except in exercising certain civil and criminal jurisdiction, concurrent with that of a justice of the peace or of the Superior Court.

For special purposes various subordinate divisions have been created from time to time, such as fence law districts, special road districts, drainage districts, special taxing districts for schools, etc.; but these are not a part of the general system of county government, and are only intended to carry out some special purpose.

The county commissioners are required to audit the accounts and make settlements with the officers handling the public money every year. In the performance of this duty, they may also elect "three discreet, intelligent tax-paying citizens" as a "finance committee," to investigate the accounts of the county officers as to receipts and disbursements, require complete settlements, and publish the result of their investigation. This is left to the discretion of the commissioners, and in practice it is not often done. To supply the place of such a committee, in many counties a special auditor has been appointed, with many and varied important duties specified in the acts authorizing his appointment.

The local government in the State is, then, one in which the county is still the unit, as it was before 1868, with no subordinate local government by townships. It is like the Pennsylvania plan, in that the commissioners chosen from the county at large manage the affairs. It is representative in that most of the officers are elected by the popular vote, and are therefore directly answerable to the people. The danger from adverse local conditions may be obviated by the Legislature retaining the power to make special enactments to cover special cases. The system is lacking in uniformity in that respect, and is perhaps not the best form of government that could be devised; but no system is perfect, and as the State is a rapidly growing commonwealth, we may expect changes to be made to meet the demands of such growth.

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CHAPTER III

County Offices in North Carolina

JUDGE GILBERT T. STEPHENSON, *Winston-Salem, N. C.*

At the second meeting of the North Carolina Club at the University, October 14th, Judge Gilbert T. Stephenson, of Winston-Salem, discussed County Offices—Legal Duties and Courthouse Customs in Carolina.

I purposely omit the latter half of my subject, said the speaker. Courthouse customs—that is, the practices of county officers that are either in violation of the law or else in addition to the requirements of law—are purely local, and vary with the personalities of some 3,000 officers in our 100 counties. These customs, which furnish a most interesting subject to study, must be left to the club members here for investigation in their home counties.

County Officers

The Constitution of North Carolina provides for the election of the following county officers: clerk of the Superior Court, sheriff, coroner, treasurer, register of deeds, surveyor, and five commissioners. But it also provides that the General Assembly shall have full power to modify, change, or abrogate any or all of the provisions of the articles naming county officers, and to substitute others in their place.

In addition to these constitutional county officers, others have been created by public or public-local statutes. The following counties, at least, have county courts with a judge, usually called a recorder, and a clerk; and, if the court has criminal jurisdiction, a solicitor: Cumberland, Edgecombe, Forsyth, Nash, New Hanover, Pitt, Robeson, Stanly, Washington, and Wayne.

The following have taken the road work out of the hands of the county commissioners and entrusted it to a highway commission, which, as a rule, has a highway engineer, either one of its number, as in Forsyth, or a specially employed engineer, as in most of the other counties: Davidson, Wake, Lee, Sampson, Rutherford, and Wayne.

Practically all of the counties have a county physician, a superintendent of schools, and a superintendent of the county home. Thirteen have whole-time county health officers.

Some of the counties, as Buncombe, Columbus, Durham, and Edgecombe, have county attorneys to advise all the officers; others, like Forsyth, leave it to the respective officers to retain their own attorneys. In a few of the counties, notably Rockingham and Forsyth, the farm demonstrator is regarded as a county officer.

Every county has a board of education and a board of elections.

The county auditor is an officer rapidly growing in favor. Already there are auditors for Buncombe, Edgecombe, Forsyth, Franklin, New Hanover, Gaston, Guilford, Iredell, Pitt, Wake, and Robeson.

Let me say that these lists are not complete because the Public-Local Laws of the last session of the General Assembly are not yet off the press.

The newest county office is that of superintendent of public welfare. It was provided for by the last Legislature, and Forsyth is so far the only county in the State that has made an appropriation for that office; and Forsyth has not yet found the man for the place.

Not counting the several deputies in the office of the clerk of courts, the sheriff, and the register of deeds, and, of course, not counting the constables and the justices of the peace, who are township officers, and allowing only three members each to the boards of education, elections, and commissioners, the roster of county officers in North Carolina includes the following:

Clerk of the Superior Court
Sheriff
Register of Deeds
Coroner
Treasurer
Surveyor
Superintendent of Health
Superintendent of Schools
Superintendent of County Home
Superintendent of Reformatory or House of Correction
Superintendent of Public Welfare
Board of Education
Board of Commissioners
Board of Elections
Highway Commission
Auditor
Judge, Clerk, and Solicitor of County Court
County Attorney
Farm Demonstrator
Standard-Keeper—30 in all.

Some of these are elected by the people, others are appointed by the Governor, others are appointed by the board of county commissioners.

The Short Ballot

In the last general election there were twenty-five different candidates on each of the three party tickets in Forsyth, seventy-five in all.

There were thirteen names on each of the three State tickets, not to mention the candidates for constable and justice of the peace on the township tickets. Each voter in Forsyth County, in theory, had fifty different candidates to vote for or against, out of a total of 150 candidates. It goes without saying that he did not give attention to the merits or demerits of one-tenth of the men he voted for or against. As a rule he voted his straight party ticket blindfolded.

Manifestly, one of the first reforms needed in county government in North Carolina is the shorter ballot.

Duties of County Officers

The names of the county offices largely indicate their duties.

1. The duties of the county commissioners alone are prescribed by the Constitution, and they are as follows:

"To exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges; to levy county taxes, and manage the finances of the county as may be prescribed by law. The register of deeds shall be *ex officio* clerk of the board of commissioners."

2. I would not undertake to enumerate all the duties of the clerk of the Superior Court. The statutes provide thirty-two separate and distinct records to be kept by him. In the official fee bill there are seventy-five different items of service for which he must make a stated charge. It is his duty to issue all processes of the Superior Court, such as summons, subpœnas, executions; he files all papers and records many of them; he keeps a record of all court proceedings; he appoints guardians, executors, and administrators, and receives and audits their accounts; he conducts special proceedings; and, except when court is in session, he acts in the place of the judge in the performance of many judicial functions. It seems that the Legislature has imposed upon the clerk of the Superior Court all the duties that did not come directly in line with the duties of the other offices.

3. The duties of the sheriff are almost as multifarious. He serves the processes which the clerk issues, he makes arrests and keeps custody of prisoners. The statute provides that the sheriff may either be the county jailer himself, or he may name one of his deputies. In the latter case the sheriff is responsible on his bond for the faithful performance of the duties as jailer by the deputy. In addition to his duties as the executive branch of the county government—that is, in executing the orders of the court—he is tax collector in nearly all the counties. It is not so inconsistent, as it would at first seem, that the sheriff should also be the tax collector. He and his deputies are called into every nook and corner of the county as no other officers are. The sheriff, more than any other officer, knows every man, woman, and child in

the county. Consequently, he and his deputies are in the best position to collect the taxes, and, if necessary, to force collection by summary proceedings.

4. The duties of the register of deeds are: (1) To file and record deeds, deeds of trust, mortgages, bills of sale, and contracts, and to keep the records properly indexed; and (2) to issue and keep a record of all marriage licenses. The latter is probably the most exacting duty of the register of deeds. A recent decision of the Supreme Court, interpreting anew a long-existing statute, imposes upon the register of deeds the duty of ascertaining the correct age of the girl on the pain of being amerced in the amount of $200 for issuing license for a girl under age. In order to protect himself, he must do more than merely require a formal oath of the applicant for the license. The register of deeds is also charged (3) with the duty of computing the taxes and making two lists of them, turning one over to the sheriff and the other into the office of the county commissioners. The tax work has been taken from him in some of the counties that have auditors. An interesting instance of the confusion of the duties of county offices is the following: The law requires the sheriff to give a receipt to every one who pays any taxes but does not provide who shall make the receipt. In some counties it is always made by the register of deeds, in others by the sheriff, and in still others by the auditor. So we have the anomaly of one officer making a blank receipt for the other to sign and issue.

5. The duty of the treasurer is to receive, keep, and disburse county funds.

6. That of the coroner to inquire into the cause of death and hold inquest over the body of any one who dies under suspicious circumstances. Moreover, the coroner has to serve processes on the sheriff when the latter happens to be a party to any suit or proceeding.

A New County Officer

I need not enumerate the duties of the various other county officers who are acting under special statutes, but, inasmuch as the office of Superintendent of Public Welfare is likely to be one of increasing interest, since North Carolina now has a State Board of Public Welfare, I venture to quote the duties of the county superintendent as prescribed by the recent statute:

To have, under control of the county commissioners, the care and supervision of the poor and to administer the poor funds;

To act as agent of the state board in any work to be done by the state board within the county;

Under the direction of the state board, to look after and to keep up with the condition of persons discharged from hospitals for the insane and from other State institutions;

To have oversight of the prisoners in the county on parole from penitentiaries, reformatories, and all parole prisoners in the county;

To have oversight of dependent and delinquent children, and especially those on parole or probation;

To have oversight of all prisoners in the county on probation;

To promote wholesome recreation in the county, and to enforce such laws as regulate commercial amusement;

Under the direction of the state board, to have oversight of dependent children placed in said county by the state board;

To assist the state board in finding employment for the unemployed;

To investigate into the causes of distress, under the direction of the state board, and to make such other investigations in the interest of social welfare as the state board may direct.

Are They Fully Occupied?

Whether the duties of the officers are enough to keep them busy day after day, year in and year out, as business men are busy, is a question hard to answer. Certainly in none of the counties, not even in the most populous, are the register of deeds and his deputies busy all day long recording papers and issuing marriage licenses. But in all the counties to a certain extent, and in the rural counties to a greater extent, a good part of the time of the register is taken up in assisting people to find desired records. The adeptness of some of the registers of deeds, who have been in office a long time, in finding records is marvelous. I recall this last summer tracing a title in one of the rural counties of the State. The register of deeds could tell me without hesitation the several links in the chain of titles as far back as I cared to go. He could probably do this for a majority of the larger tracts of land in the county. So one may say that the register of deeds in most counties is kept busy at the work required by statute and in accommodating the patrons of his office.

And what is true of the register is equally true of the clerk. Comparatively few of the patrons of the office are familiar enough with the records to find them without the clerk, and probably one-half of his time is occupied in accommodating the patrons of his office.

Except in the urban counties, the sheriff and his deputies are certainly not busy all the time serving processes and collecting taxes. But, like a physician, they have to hold themselves in readiness to be called at any time to serve a process or arrest a criminal.

The coroner and the surveyor are probably the least employed officers of the county, and naturally they are least compensated. In the early days, when there was an abundance of public land to be granted by the State, the office of public surveyor was of great importance. But now that nearly all of the public land has been taken up, the surveyor has very little to do. And the office of coroner is almost equally antiquated.

Only when there is a suspicious death in the county is he called upon to make an inquest. But, inasmuch as he is paid only for the services rendered, and as he is needed on these special occasions, the office of coroner should probably be kept intact.

Some Wise Changes

I wish to speak particularly of the new office of auditor and of the old office of treasurer. Forty-one counties of the State have already abolished the office of treasurer and have made some bank the depository of the county funds. This system has worked admirably wherever it has been tried. Under the old system, when one had a bill against the county, he presented the bill to the county commissioners; they ordered it paid; their clerk issued a voucher on the treasurer; the treasurer issued a check on some bank. In this way the creditor had three separate and distinct transactions before he could get his money. Under the new system, when a bill is presented, it is approved by the auditor, ordered paid by the commissioners, a check is forthwith issued, and the creditor gets his money.

Let me mention two instances of handling county funds in Forsyth that obtained before the auditor modernized the bookkeeping. The county used to have a special treasurer of the road fund. The sheriff collected the road fund as he did other taxes and put it to his credit at some bank. The sheriff had to pay the road fund over to the county treasurer, and the latter over to the treasurer of the road fund. Mr. Smith, for instance, had a bill of $1,000 against the county for furnishing top-soil for a road. He presented his bill to the road board and had it approved. The treasurer called upon the sheriff; the sheriff issued a check on his account in Bank A; the county treasurer made a deposit of the sheriff's check in Bank B and issued a check on that account to the treasurer of the road fund; the treasurer of the road fund deposited the treasurer's check in Bank C, and issued a check on that bank to Mr. Smith. After all these unnecessary and, as it appears in the light of efficient bookkeeping, ridiculous steps Mr. Smith gets pay for his top-soil.

Or another instance almost as striking. Under the old system the same man was secretary and treasurer of the road board. When the bill was to be paid out of the road fund, he, as secretary, issues a voucher to himself as treasurer, and he, as treasurer, issued a check. And this custom went on and on until the auditor showed the supreme folly of it.

It is useless for me to say that I recommend the abolishment of the office of treasurer in every county in North Carolina that has a reputable bank within its borders. But along with the abolishment of this office I would recommend the creation of the office of auditor for every county.

An Auditor's Duties

I would make it the duty of the auditor to audit the books of every officer in the county every year and render to the public a statement of the finances of each office in language so simple that the average taxpayer could understand it. I believe in the annual auditing of county offices not only for the saving it would mean to the county but for the protection it would afford the county officers.

The average clerk, register, or sheriff is not an expert bookkeeper; he has not been trained to keep intricate accounts accurately. New to his office, he is naturally confused by its duties. Ordinarily he asks his predecessor or deputy to stay until he can get the run of things. Each one does as his predecessor did. And in this way useless customs are kept up. Sometimes he gets into trouble, not because he is dishonest, but because he is unbusiness-like in handling moneys. A county auditor would help to get him started straight in the beginning, check him up each quarter or each year, and save him from possible humiliation and the county from tedious litigation.

I have had public auditors tell me interesting stories of shortages found in the accounts of county officers, traceable not to rascality at all, but to inadequate and careless bookkeeping. I know another instance in which a city school fund was enriched several thousand dollars by an auditor's checking up certain sources of the school fund. Inasmuch as the auditor is an expert, it may not be practical to have a whole-time auditor for each county, but a group of rural counties may unite in the employment of an auditor to give part-time to each, which would serve every purpose. Or what might be better than the employment of a whole-time auditor would be the employment of a professional auditor at so much per diem.

Are County Officers Overpaid?

I was asked to discuss under this head the adequacy or inadequacy of the compensations of the county officers. Under the fee system that still obtains in about half of our counties, it is absolutely impossible to tell or to find out the actual compensation that an officer gets. An audit would not reveal it. Under this system the fees are the property of the officer. He can collect them or not, as he pleases. In times past, one of the most frequent ways in which an officer paid his political debts was by performing official duties without exacting the customary fees. For instance, under that system the register would charge the legal fees on papers presented for registration by his political enemies, and record free of charge similar papers presented by his political friends. The same was true of the clerk and the sheriff in performing the duties of their offices. Attention has often been called to the fact that more sheriffs lose money in office than make money out of their

office. The reason is that, out of the goodness of their hearts or in order to pay political debts, they do not charge the legitimate commissions or fees.

County Fee Funds

But the counties are gradually placing their officers on a salary basis solely. That is, the officers are paid definite salaries and are required to collect legitimate fees for all services. In nearly fifty counties the fees are the property of the county and not of the officer, and it is as much his duty to collect these fees as it is to record the papers or serve the processes or do the other services for which the fee is charged. The records show that in one year Wake County saved over $12,000 by having its officers on the salary basis; $5,000 of this going to the school fund and $4,000 to the road fund. Forsyth has been on the salary basis, with the exception of the sheriff's deputies, since 1907. During the last decade the county has in this way saved approximately $75,000.

Constructive Suggestions

I would suggest that every officer and every deputy except, possibly, the coroner and surveyor, whose duties are occasional and uncertain, be put on a salary basis.

The only suggestions that I have to offer to your study of county government, as already indicated, are:

(1) The abolishment of the office of county treasurer in every county.

(2) Creation of the office of auditor in every county, with the annual auditing of the books of every officer and the publishing in simple language of these reports.

(3) Placing county officers upon a salary basis solely; and, as naturally follows, the annual accounting by the officer to the county for all fees, commissions, and compensations of every sort received by him by virtue of his office.

CHAPTER IV

Forms of County Government

H. S. GILBERTSON, *Secretary, National Short-Ballot Organization*

Fundamentally, the great war in which we are now engaged is a contest for human rights; to determine whether the free peoples shall work out their own destinies or have the ideals of a different civilization forced upon them. This nation is called upon at this hour to justify the ideals for which it stands, and it will do this by the superior service which it renders to the people. With us, the people are superior to the government; we do not exist for the sake of the government, as the German people apparently do. What we shall have to do, more and more, will be to make the government the servant of the people, and on this ideal we shall have to work out in the years which are immediately ahead of us a more solid and satisfying program of public service and citizenship than we have ever known before.

This is particularly true because the people are turning more and more to the government to do things for them which they have heretofore done for themselves through private agencies. We are discovering very rapidly that the people, by working together, bound together by political ties, can do vastly more than a great many individuals working independently. In a national sense, we see this thought exemplified in the control which the government is assuming over the railroads and its extension of control over the banking business, the control of the food supply, and in a score of other ways.

Just at present, the nation and the National Government seem to be getting the lion's share of attention of the people, but, after all, the States and cities and the other divisions of government have an extremely important part in working out the destinies of the nation.

Not the least of the agencies for human betterment is that division of government which up to the present time has been set in the background, neglected and abused—the division of government whose work up until now has been very prosy and of an almost wholly routine nature. I refer to the counties. It is only within the past two or three years that civic attention has been turning to this branch of government.

In one sense, the county is much nearer to all of us, particularly in the South and in those parts of the country where large cities are fewer, than the government at a State capital, or even the government at Washington. It is the county to which we turn in North Carolina and in other States, for instance, to take care of public health, which of

course is one of the most vital and important of human interests. It is to the county to which we look in most States for the roads, which in our time have come to be such an indispensable factor in bringing people together and enlarging and enriching their lives. The county concerns itself also with education.

These are some of the things which have been turned over to the county organization for the simple reason that the county was already on the ground doing business, and there was no other convenient agency to which these functions could be assigned. But now that we are looking to government for greater and better service, we shall have to think of the county in an entirely new light; not as something which happens to lie around loose and which will automatically take up responsibilities which fall to the government, but as a great humanizing agency which we shall have to turn to more and more as governmental demands increase. And in the measure that county government shows itself fit to carry new responsibilities, in that measure we shall be inclined to confer upon it new responsibilities. Unless the county does measure up in this way, the powers of government and the services which it renders will have to drift away from our local control and be placed in the hands of some government more fit and which will probably be further away from home. In other words, if, with the increasing pressure upon government to perform new services, county government does not meet the test, some of our ideals of local self-government of long standing will undergo a change which a great many of us will regret. There are some parts of the country where I can see that the county will pass out of existence entirely in a very short time, unless it does adjust itself to the new conditions.

What is it, then, that we seek in county government?

It seems to me that, first of all, what is needed in North Carolina and every other State in the Union, without exception, is a government whose allegiance to the whole people is absolutely unmistakable. That may seem a very simple proposition, which is hardly worth discussing, and yet every county that I know anything about, through close observation, is most distinctly a government of divided allegiance. Its officers are working, not altogether for the whole people, but sometimes, first and foremost, for a section of the people who look upon the county government as a legitimate hunting ground for the spoils of office. In such counties office-seeking has become not the means to the end of performing service, but exists for the immediate reward, and whatever service is rendered to the people is incidental to that other object.

I leave it entirely with you to determine whether or not county government in North Carolina exists for the sake of the people, or for the sake of providing a small portion of the people with opportunities to make a living at the public expense. I have seen evidences that in one field at least—that of public health—the county government in this

State is unusually well organized and conceived to serve the people. I hope that there are other fields in which this is true.

But I can conceive of a government in which the officeholders are wholly alive to the interests of the county, absolutely honest and sincere, and yet lacking in another essential, that of having a policy and plan of public service. This is one of the most common faults of American government, in all its branches, everywhere: it seems to lack the power to look into the future and provide for the future needs. Never before in our history was this so strikingly brought out as during the present war, when we went up against a nation whose most conspicuous trait is having a definite plan for the future, and the power to make proper preparations for carrying out that plan when the appropriate time should come. Our Government went up against that nation with a political organization that looks scarcely more than two or three years ahead into the immediate future. We went into the war without policy or plan. It was not the fault of the particular men who happened to be in control of the Government; it would have been very much the same under any other administration. The fault lay in us, as American citizens, who have the bad habit of living from hand to mouth so far as any public policy is concerned.

For the lack of these two characteristics, that is, of the complete whole-hearted allegiance to the people as a whole, and for the lack of a policy and a plan, counties in the United States have failed more decidedly than any other branch of government in performing public service. It seems to me, therefore, that to meet these deficiencies in the county, particularly at this time, when demands upon government are so heavy and when citizenship is coming to mean so much more than it did, we shall have to get down to bed-rock and see what is the matter with the county, and how its faults can be remedied. It is, of course, particularly a matter of organization, but back of that is our own attitude toward the government itself.

The first thing to be reformed in county government is not the officers down at the courthouse, but our own attitude toward the county, and particularly toward public office. For, after all, public officers in this country are just what the people make them. We have thought of a county office as something carrying a pretty good salary which every man ought to have a chance to fill once in a lifetime at least, and there are some of us who would feel very badly, and as if a revolution had taken place, if we were deprived of the opportunity of going to the polls every once in so often and expressing our opinion as to who should be the sheriff and who should be the county clerk. We have put too much emphasis on the job and too little on the service to be rendered. For instance, what difference does it make whether John Jones or Harvey Smith is county clerk? The main thing to consider is whether or not the duties which the law imposes upon the county clerk's office

are being done properly, and so long as that is the case it really does not matter whether the county clerk is a Democrat or a Republican. There is not a republican or a democratic way of filing papers, so why worry about it in an election. What is the use in getting everybody excited over a small matter like that, when there are big issues to be decided, if there were only some one in the county government big enough, far-sighted enough, to tell us what those issues are and where they could be met.

I know you feel that people have always had the right to select these officers; and you feel that the people can do it better than anybody else. I am not denying that fact, but that is not the idea. The thing simply is, that the people, if they only knew it, have very much larger interests to take care of, and they ought as soon as possible to get their minds on those interests, rather than the small matter of filling offices. But even that is not the worst of it. The really serious thing about filling a great many offices by popular election is that each officer chosen in this way is independent of every other, with the result that you have perhaps a dozen different officers, all working in their own way, without any head to direct them, and consequently heading for nowhere in particular. Under these circumstances, you cannot get a government which has a policy and a plan for public service. You put your officers in a state of mind where their principal concern is how they are to keep in office and continue to collect their salaries.

It is really a very simple proposition—this right sort of organization in the county. A few years ago the cities all over the country were organized very much as your counties are, that is, on the idea that if a lot of independent officers were chosen directly by the people they would be responsible. After working on this idea for several generations, a city down in Texas (Galveston) discovered, by merest accident, that when you want to get things done and service rendered to the people, you have got to put the power to do things in the hands of men whom you can watch and who have power to carry out your wishes. Galveston had one of these many-headed governments, like the counties in North Carolina, when the flood came and destroyed the city, and in that catastrophe they got rid of that style of government in a few days, and they have never gotten back to it. They elect five men who constitute a board, and upon that board they confer all the power of the city, including spending money and appointing all the necessary officers to carry out the policies of the city. Instead of having a dozen governments they have but one, and that one *they watch.* And because it has power to do things, it is worth watching, and the fact that the people are looking on all the time keeps it from going very far wrong. It is a very much safer government than the old style one, which permitted men to push off responsibility from one man to another, with the result that nothing was done or else badly and corruptly done.

Galveston's kind of government got hold of a very important idea and carried it out in a very crude way, although it was better than anything the city had known before. In the course of a few years the Galveston plan spread all over the State of Texas, up into the Middle West, clear out to the Pacific coast, up into New England, and through the Southern States to a very large degree, so that right here in North Carolina you have these cities organized on the Commission Plan. There are four hundred of them, and not more than three or four that have adopted the plan have seen fit to go back to the old system or anything like it.

But, in the course of time, a certain city not very far away from here discovered a way to improve on the Commission Plan, and that plan, too, for the last three or four years has been spreading very rapidly over the country. It was the little city of Sumter, S. C., which in 1912 decided to take the general idea of the commission government, that is, putting the powers of the city in one board and then, instead of giving those three men—as it happened to be in their case—the responsibility for taking care of the details of the city, they made the commissioners simply a board of directors, and then did what every other board of directors in private business always does—they appointed a manager who would execute the orders of the commission in detail. That plan, too, is very simple. We have at last come around, in American local government, to the idea that safety and accomplishment lies not in making the government complex and hard to understand, but extremely simple.

From the cities the idea of the manager and the small commission will very shortly be applied to counties. There is not at the present moment a single county in the United States which has anything approaching a really good organization. There is certainly no county at the present time which has this simple type of government, such as Sumter and nearly one hundred other cities in the United States have adopted. Nevertheless, it will have to come, and it will come through such movements as this in North Carolina—one of very few such movements in the country—which recognizes that the county has a great mission to perform and that it will have to set its house in order. I am speaking to you now as to pioneers in this movement. North Carolina leads the country in its organization for public health service. Now that you have already recognized the importance of the county, have an organization for studying it whose influence spreads throughout the State, and studying the services which it can render, I hope you will get down to fundamentals and give us something which we can point to for other States in the Union as a model to be followed.

CHAPTER V

Why Not Local Self-Government for Rural Communities?

Clarence Poe, *Editor, the Progressive Farmer, Raleigh, N. C.*

The chief task of the man who would help develop a rich and puissant rural civilization here in the South—the chief task perhaps of the man who would make of an agricultural State like North Carolina the great commonwealth it ought to be—is to develop the rural community.

Mr. George W. Russell, editor of the *Irish Homestead* (whom I am tempted to call the greatest of rural sociologists), reminds us of our elemental weakness when he says that while we have had people living here and there in rural sections heretofore we have not had rural "communities," the word "community" signifying a group of people with common interests organized to work together as one body in their aspirations, hopes, ideals, ambitions.

No Rural Communities

A mere collection of dwelling-houses does not make a community. It becomes a real community only when it passes through the experience of Kipling's "Ship That Found Itself," and a common feeling of loyalty, pride, and identity of interest reveals itself. This is what the organization of the town quickly develops, and what the lack of organization of the country has prevented from developing there. In the town there are ample agencies and organizations through which the townsman may work for better streets, better lights, better schools, for parks and playgrounds, public buildings, country clubs, pretty suburbs, music, art, libraries, etc., and to get more progressive people to come to be neighbors with him, and so on and on. But it is a sad fact that while we have had people living here and there in the country sections we have not had country "communities." We have not had this unity of interest, this community consciousness.

And why have we not had them? Partly, of course, because of the individualistic character of farm life—a characteristic which coöperation in buying and selling and in farm work will steadily overcome. But in an even larger measure, I believe the failure to develop the rural community has been due to a failure to provide the machinery for its development and expression.

Why the Country is More Backward Than the City

It is an indictment, and a true indictment, of the leaders of our race which Mr. George W. Russell draws when he says that great minds from Solon and Aristotle in ancient Greece to Alexander Hamilton in our own country have given much thought to the organization of cities and States, to the problems of municipalities and commonwealths, but have treated "the rural problem as purely economic as if agriculture were a business only and not a life." The result he finds exemplified in the contrast between the facilities for progress in his own city of Dublin and the absence of such facilities in the surrounding rural sections:

"If Dublin or any other city wants an art gallery or public baths, or recreation grounds, there is a machinery which can be set in motion, there are corporations and urban councils which can be approached. If public opinion is evident—and it is easy to organize public opinion in a town—the city representatives will consider the scheme, and if they approve and it is within their power as a corporation or council, they are able to levy taxes to finance the art gallery, public bath-houses, recreation grounds, public gardens, or whatever else. Now let us go to a country district where there is no organization. It may be obvious to one or two people that the place is perishing and that, lacking some center of life, humanity is decaying. They want a village hall (a community meeting-place), but how is it to be obtained? They begin talking about it to this person and that. They ask these people to talk to their friends, and the ripples go out, weakening and widening for months, perhaps years."

And so nothing is done. In other words, the civic impulse, the social instinct, can find machinery for expression in the city but cannot in the country; and so, as Mr. Russell says, "The difficulty of moving the countryman, which has become traditional, is not due to the fact that he lives in the *country*, but to the fact that he lives in an *unorganized society*."

There, as I see it, is the whole situation in a nutshell. Country people are in heart and mind just as progressive as city people, but they haven't the facilities for expressing the spirit of progress. The power-belt of organization has not been attached to the throbbing dynamo of rural aspiration.

The Country Community Alone is Without Form and Void

Consider the fact that the country community is the only social unit known to our civilization that is without definite boundaries and without machinery for self-expression and development—without form, and void, as was chaos before creation.

There is the Nation, with its government and its flag and its definite boundaries—and we are all ready to fight for it, sing of it, die for it!

There is the State, too, with its government, its history, its flag—and each of us is passionately devoted to his State.

There likewise is the County, with its definite boundaries, its history, its government, by means of which its people can express themselves—and there is all over the country a more or less definite feeling of county pride among all classes.

And then, for the townsmen, there is the town or city with its definite boundaries, its local government, its commissioners or aldermen, its ample machinery for proper self-expression.

But for the country community there is no organic means of expression whatever. There is, of course, that shadowy and futile geographical division known as the Township—but it is laid off utterly without regard to human consideration, and serves no purpose save as a means of defining voting boundaries and limiting the spheres of constables and sheriff's deputies—a mere ghostly phantom of a social entity that we need not consider at all.

So it is true we have Nation, State, County, and Town, each with machinery for self-expression and development, and only the country community is voiceless—formless indeed, "powerless to be born."

Jefferson's Appeal for Township Government

Thomas Jefferson a hundred years ago saw just the situation thus described—saw that county, State, and Nation were organized and that the town was organized, but that there was no organization in rural communities.

So he declared that the New England township system of government, "the subdivision of the counties into wards" for self-government, was the very foundation-stone of democracy.

As soon as the Revolution was over, he tells us, he drew a bill for the Virginia Legislature which proposed to lay off every county into self-governing wards or townships five or six miles square with a public school in the center; and as long as he lived he never ceased to urge the importance of this action. As long as he had breath, he declared when an old man, he was going to fight for just two things: "public education and the subdivision of the counties into wards (townships): I consider the continuance of the republican government as absolutely hanging on these two hooks." And in 1816 he wrote: "The article nearest my heart is the subdivision of the counties into wards (or townships)."

On a recent visit to New England I made some investigations which convinced me anew of the wisdom and foresight of Jefferson's view.

(Perhaps I ought to say here that New Englanders call a township a "town" though everybody in it may be a farmer with no sign of a village; but to avoid confusion I shall substitute the word "township" throughout this article).

Now why was Jefferson so supremely interested in establishing the township system of government in the South? It wasn't because he simply had a *theory* that it was "the wisest invention ever devised for the perfect exercise of self-government," but because the experience of New England had *proved* it so. Jefferson saw that with the county as the smallest unit of government in the South, the people as a whole would not control. There was no provision for general mass-meetings of all the voters of the county to control their affairs, and if there had been, distances in a county were too great for all the people to come together. Consequently Jefferson realized that if the county was to be the smallest unit of government, a few aristocrats or a few bosses would control; and it is undoubtedly true that the aristocratic classes in Virginia realized the same thing and consequently prevented the establishment of the township system he advocated.

Each county in New England is subdivided into just such townships as Jefferson proposed in Virginia—communities about five miles square, so that the farthest citizen is two and one-half miles from the center—and each township is "a small republic in itself," as he declared. Once every year all the voters of the township come together in mass-meeting to elect their officers, to vote upon all questions affecting the community's welfare, and to decide upon taxes for schools, roads, and other purposes; and similar mass-meetings may be called at any time (upon petition of a proper proportion of voters) to pass upon any other public question that may come up.

Gordon, in his "History of Independence in the United States," describes a New England township meeting in Revolutionary times in words just as applicable today:

"Every township is an incorporated republic. The selectmen (township commissioners) upon their own authority, or upon the application of a certain number of citizens, issue a warrant for the calling of a township meeting. The warrant mentions the business to be engaged in, and no other can be legally executed. The inhabitants are warned to attend; and they that are present, though not a quarter or a tenth of the whole, have a right to proceed. . . . Each individual has an equal liberty of delivering his opinion, and is not liable to be silenced or brow-beaten by a richer or greater citizen than himself. Every freeman or freeholder gives his vote or not, and for or against, as he pleases, and each vote weighs equally whether that of the highest or lowest inhabitant."

How Each New England Community Rules Itself

At these annual township meetings the people elect a board of three, five, or seven selectmen or township commissioners who see that the laws are enforced and have authority to look after the welfare of the township about as our county commissioners look after the welfare of a county or a board of aldermen a town. Other officers chosen are:

1. A township clerk;
2. Township tax assessors;
3. A tax collector;
4. A township treasurer;
5. Road supervisors;
6. Constable;
7. School committeemen;
8. Fence viewers (to settle disputes about fences);
9. Overseers of the poor (to look after paupers);
10. Field drivers (to look after stray cattle, hogs, sheep);
11. A local board of health (to coöperate with county and state boards in improving health conditions);
12. Library trustees.

Most of these officers (except tax collectors, constables, etc., paid by fees) serve without pay, just as school committeemen do in the South, simply because they feel a pride in doing a citizen's duty. Thus the great author and philosopher Emerson served a term as field driver in his township!

And everything that deserves the attention of the voters gets it at the annual township meeting. "If there is any new plan or any change in old plans that we believe would help the community," as one Massachusetts man said to me, "we begin talking about it and agitating it before the annual township meeting. Ten voters can get any pertinent subject listed for discussion and action by their fellow citizens, and this means that everything worth while gets a hearing. Even a crank can likely get nine men to sign with him and have his idea brought forward!"

Just to give an idea of how completely the people rule themselves in these New England communities or townships, I may mention a warrant I saw for the annual mass-meeting of the voters of Hadley Township, in Hampshire County, which I visited. It provided for discussion and action upon the following subjects:

1. To select a moderator.
2. To hear reports of township officers.
3. To elect township officers for the ensuing year.
4. Road and bridge improvement.
5. License or no license.

6. To confirm or reject the men proposed by the selectmen for jurors in the county court.

7. To consider appropriations for the ensuing year.

8. To consider plans for having the state highway come through Hadley Township.

9. Should we close Hockanum School and transport pupils there to the central school?

10. To consider lighting the township hall (or community center) with gas.

11. To consider plans for improving the fire-fighting equipment.

12. Should the township spend $300 to improve the road from Thomas Flaherty's to the four corners at East Hadley?

13. Better drainage of Shipman's Swamp.

14. Appropriations for the High School.

15. Should the charge for renting the township hall for dances and entertainments be reduced?

16. Should the township spend $100 to harden the road from P. Ryan's to the North Amherst line?

Time for the South to Follow Jefferson

And even this list of sixteen subjects does not exhaust the topics listed for action by the freemen of Hadley Township. But this simple recital of some of the things discussed and settled by the people themselves once a year at least, in each New England neighborhood, ought to make it clear how free and unhampered is the stream of progress under the township system of government, and how dammed and clogged is the stream here in the South where we have nothing but the county to act for us, and the small communities have no power whatever except to elect their constables. Or rather, we should say that the small *rural* communities, the communities of farmers, have no power whatever except this, for just as soon as a community of villagers is formed, it is incorporated and given all these powers. In other words, *the townspeople everywhere have local self-government, while communities of farmers have no such power.*

Consider conditions in your own county, kind reader. The people never have any stated time for getting together in mass-meeting unless it is in county conventions of their respective political parties once every two years, and this plan does practically nothing toward helping community progress. In the first place, distances are so great that only a small part of the voters attend. In the second place, the convention is so intent upon the distribution of offices and upon state and national politics, that county affairs of real importance get scant attention. And in the third place, it's a meeting for the whole county, and the members have no time to listen to any plan you have for the improvement of your own particular neighborhood or township.

Moreover, the county commissioners or other governing body of the county are elected to look at everything from the standpoint of the county, and cannot, if they would, work out plans for local betterment as well as the people would do for themselves—to say nothing of the humiliation the freemen of any township must feel in having to entreat a lot of officials higher up about the management of every item of their own affairs. And yet not only are people in rural communities or townships without power to act for themselves, but until recently they had even to go up to the state capital, hat in hand, and beg a state legislature for the power to regulate such purely local matters as chickens running at large or the drainage of a stagnant stream!

Keep the Counties Big and Give Local Communities Self-government

Of course our people have felt the burden of this shameful system or lack of system, and in a blundering way we have been feeling about for a remedy. But the trouble is that in trying to improve matters we have jumped from the frying pan into the fire by splitting up counties and making more counties—each new county meaning a new sheriff, a new register, a new clerk, a new treasurer, a new jail, a new poorhouse, and heaven only knows how many other things and persons, all to be supported from the people's taxes. Or, frequently, one section of a farming county in which a rich city is located has had itself set apart into a new county, leaving the old rural county without any revenues from the city its farmers have helped to make rich.

The thing to do instead of all this is to keep the counties big so that the burden of supporting county officers will be light and so that really useful county officers may be provided—a county superintendent of schools, a county health officer, a demonstration agent, and a woman's work agent (for canning, poultry, and house-work), each employed for his or her whole time—and at the same time give the people of each locality power to manage their own affairs through the township system.

In other words, we need *local self-government for rural districts just as we already have for town districts*—only local self-government doesn't mean at all that the State should not set a minimum standard in education and morals and public progress below which no community should be allowed to fall (while leaving the community free to go as much further as it wished), just as the law sets certain moral or legal standards below which a citizen cannot fall and stay out of jail, though he may be as much better a man as he pleases. The whole State is injured, for example, if one township lets its citizenship deteriorate through ignorance or drunkenness, and so the State has a right to say that at least a six months school term must be given in every township and that no whiskey-selling must be permitted. Or if one township is infested with cattle ticks, other townships are injured, and so the State

may set a minimum standard here. But apart from these minimum standards for the whole State set by the public opinion of the whole State, each locality should rule itself.

Here in the South we shall never make the progress we ought to make until some provision is made for giving rural communities local self-government.

Why not follow Jefferson and try Township Government?

CHAPTER VI

The County Tax List and its Equalization

Charles Lee Raper, *Professor of Economics, University of North Carolina*

In practically all of our states the assessment of property for taxation purposes is under the control of the Legislature. The local units of government can do only that which the Legislature allows them to do or that which the Legislature prescribes that they should do. This is the situation in North Carolina. The county is the administrative unit of the assessment of taxable values and the township is the unit for the placing of these values upon the assessment books. Neither the county nor the township has any discretion as to the machinery that it must use in the assessment of taxables. The local assessment officers may use their discretion to a very large degree when it comes to the fixing of the valuation of taxable properties. In theory they must put all properties on the assessment books at their cash values; in practice they place most of the taxables on the books at the values which the owner suggests.

Before any significant reform can be made in the assessment of taxables, the Legislature must take important action as to the method and machinery of assessment and as to the salary and capacity of the local assessment official. There are two ways for North Carolina to travel in order to secure significant reform in her system of assessment and taxation: (1) New machinery of assessment operating under a new constitutional provision, which allows the Legislature the power to make classification of taxables and rates and to separate the sources of state and local revenues; (2) New machinery of assessment working under the old constitution, which requires a uniform rate of tax upon all kinds of property, and which requires the state, the county, and the municipality, to procure much of their revenues from the same source—the general property tax. The first of these ways is not now open to North Carolina. The failure of the voters in 1914 to accept the proposed amendment, which would allow the Legislature the right to make classes of taxables and rates and also to separate the State's sources of revenue from those of the county, the municipality, and the other units of government, has blocked for the time the first way to reform. North Carolina, if she secures any reform in assessment and taxation, must travel for a time along the second way. Our Constitution cannot for a time be amended. Neither can we endure much longer such glaring defects of assessment and taxation as we have

long had. We must change that which we have the authority to change—the machinery of assessment. The constitution places practically no restrictions upon the Legislature as it makes provision for the assessment of taxables. The defects of our present system are largely of assessment rather than of taxation. But assessment in practice depends to a considerable extent upon the kind of taxes and their rates—that is whether the rates are such as to encourage or discourage a fair assessment of the taxables. Taxes depend, of course, upon assessments; they reach only the property or the privilege that is listed on the assessment books.

What is the present machinery of assessment? What is it that we may make more effective in our present system of assessment and taxation?

The State Tax Commission

The legislature has provided that the State Corporation Commission shall also act as the State Bank Commission, and as the State Tax Commission. This body is given the authority to supervise and to direct all the work of assessment performed by the county and township assessment officials. It is also empowered, as the State Board of Equalization, to equalize the assessments as between the various counties. It is required to put forth its best efforts to cause all assessments in the State to be relatively just and uniform, and to be as close to the true money value of the taxables as possible. In order to secure this result, the Tax Commission has the right to institute proceedings, to order reassessment, to equalize the assessments of a county as a whole as compared with other counties as a whole, and to bring charges against the local offices of assessment.

The powers of the State Tax Commission are seemingly adequate to obtain a large amount of uniformity of assessment as between the different citizens of a township, as between the different townships of a county, and as between the different counties of the State. But the commission has never been able to secure anything like the uniformity of assessment that efficiency and fairness demand. It has rarely exercised its powers to equalize the assessments as between the various counties of the State. It has rarely exercised with vigor its powers over the local officers of assessment. There are a good many reasons for its failure to obtain anything like the necessary equity as between taxpayers. The Legislature which made the State Corporation Commission also the State Tax Commission was willing to provide only a small extra wage to each of the three members in payment for their labors as tax commissioners. Public opinion has never demanded with emphasis that the Tax Commission exercise all of its powers to secure uniformity and justice in assessments. The Legislature has never made provision for well-paid and capable local officers of assessment—

for those who really must do the important work of placing taxable values on the books. Without provision for effective local officers, it is absolutely impossible for the Tax Commission to do anything of an important nature toward fair assessment. Without effective local officers of assessment, the Tax Commission can do little in its superficial work of revising the assessments of those taxables which the local officers put upon the books, however effectively the commission may do its special work of the assessment of certain taxable values.

The County Assessor

It has been the custom in North Carolina for a good many years to have a reassessment of all real estate every fourth year. This quadrennial assessment of realty—and the buildings are included in the land—stands until the next fourth year comes around, unless important damages are done to the buildings or unless important additions are made to them. In this case, an additional valuation is fixed every year—rather in the year of the changes. In the quadrennial year there is an officer of assessment for the county as a whole. He has the title of county assessor and is appointed by the State Tax Commission, to serve as the supervisor of the assessment of the realty and personalty as they exist in the quadrennial year. He must be a freeholder in the county of which he is the assessor. He may receive a wage as large as $4 per day for the time necessary for his work; the Board of County Commissioners is to judge how long it is necessary for him to labor, and also to decide whether his wage shall be as much as $4 per day. It is the duty of the county assessor to meet with the township assessors the first of May, and to instruct them as to their tasks. It is also his duty to visit the township assessor or assessors at least one day during the period of assessment. He has the power to instruct and advise the township assessors and to urge them to change their assessment valuations. He and the township assessors may revise the assessments as made by them. The county assessor usually puts in from 50 to 75 working days in the year; his job, while theoretically lasting for a year, really ends when the assessment returns are made to the County Board of Equalization.

The Township Assessor

The actual work of placing the taxables upon the books and of fixing valuations upon them, is not done by the county assessor in the quadrennial year, but by the township assessor; in three years out of four this work is entirely done by the township assessor. The township has in the three years in which realty is not reassessed only one assessor; in the quadrennial year it may have two or three asses-

sors. The township assessor must also be a freeholder in his township, and he is appointed by the Board of County Commissioners. He gives his services to the task of assessment from the 1st of May to the 30th of June—if so much time is necessary. He cannot receive more than $3 a day per working day; it may be as small a wage as $2 per day. To obtain a man who is willing to give all his time for such a period—from 25 to 50 working days in the year—for the insignificant pay of from two to three dollars per day is the task that confronts the Board of County Commissioners each year. They find it so difficult to secure the services of a capable man, that they usually employ a man who has no special fitness for the task, and who not infrequently has no occupation for the time. The township assessor makes his returns to the county assessor in the quadrennial year; in the other years he makes his returns to the Board of County Commissioners.

There are nearly one thousand townships in North Carolina, and in each one of these units of government such an officer—in the quadrennial year two or more such officers—performs the difficult task of finding out all forms of taxables and of fixing valuations upon them—all forms of taxables except those of a general public nature, which it is the duty of the State Tax Commission to assess. The township assessor is in theory under the control of the county assessor every fourth year and under the control of the State Tax Commission every year. In theory he has a common standard with which to measure all taxables. In practice this officer really makes his own standard. Consequently, we have nearly as many standards of assessment valuations as we have townships—a more unsystematic and inequitable system of assessment cannot easily be imagined. If each unit of government had to carry all its expenses, and if there were no county and state rates levied upon these township assessments, such a system of assessment would not be particularly bad. But in North Carolina, at least, the State rate and the county rate, as well as the township and municipal rates, are levied upon these township assessments.

The County Board of Equalization

Each county has a general supervisory body for all of its townships—the County Board of Equalization of Assessments. This body is the Board of County Commissioners. The board meets early in July in the reassessment year, and the county assessor meets with it as an adviser. The board may raise the assessments in one township as compared to another, of one citizen as compared to another. The board may lower the assessments. It, however, acts only upon complaint, and complaints are rarely made. Some idea of the effort put forth by the County Board of Equalization may be obtained from the fact that the board disposes of its tasks in a few hours. Should the board be

disposed to act with much vigor, it would find itself attempting to do the practically impossible. It cannot make assessments itself, and it can do very little towards changing those made by the township assessors; at most it can order a reassessment of certain taxables—out of many thousands in the various townships in the county.

Defects in Present System

The defects in the present system of assessment in North Carolina may be summarized as follows:

1. The State Tax Commission has many other tasks—those of the State Corporation Commission and those of the State Bank Commission. It has slight energy left to perform the difficult task of supervising the work of assessment by the county and township assessment officers. It may do effectively its own special assessment work—that of the valuation of the public service and certain other corporate properties, but it does not perform with efficiency its task of supervising the assessments made by the local officers.

2. The local assessors work only a few days in the year, and they are so poorly paid that no one can reasonably expect them to do effectively the difficult work of discovering taxable values and of putting them on the books. They are rarely chosen because of their knowledge. They do their work without accurate standards of valuation and without effective supervision. We have nearly a thousand such local units of assessment, each with its own standard, performing the most vital task in our whole system of assessment.

3. The County Board of Equalization, composed as it is and paid as it is, cannot be expected to render the expert service necessary for a real equalization of the assessment valuations as between the different citizens of a township and as between the different townships within the county. And in practically every instance it does not do the unexpected—it does not equalize the assessment valuations.

4. Theoretically we have assessment by officials. In practice we very largely have assessment by the owner of the taxables; and this assessment is in a great majority of cases final—stands unrevised. Under our system of self assessment by the owner of the taxables, we have the following results: (*a*) The more conscientious citizen places higher valuations upon his taxable, the less conscientious, lower valuations; (*b*) The same kind of property goes on the assessment books at valuations varying from 5 per cent of the real value to 100 per cent; (*c*) Some property, even as tangible as land, is not assessed at all; (*d*) One kind of taxables is penalized, while another escapes the burden of taxation; the most tangible forms bear a larger share, the less tangible forms, a smaller share, or no share at all—the taxes on

dogs not infrequently produce more revenue than those on moneys, bonds, and stocks; (*e*) Moneys and securities, if assessed at all, must go on the books at par, while lands and other tangible forms as an average are put on the books at from 20 per cent to 60 per cent of their sale value; (*f*) One township makes a larger contribution to the county income than its proportionate share, another, a much smaller contribution; (*g*) One county pays a larger proportionate share of the State's burden than another—a good many of the famous "pauper counties" are really well-to-do; (*h*) Even as tangible a form of property as land is assessed in one county at 20 per cent of its real value, in another, at 60 per cent; (*i*) A premium is placed upon inequality, injustice, and even dishonesty.

More Effective Officers Needed

It is, therefore, clear that the present system of assessment is far from effective and equitable. It is also clear that prevention is better than cure—that it is far better to prevent the gross inequality in assessments by putting the taxables on the books on an equitable basis, either on the basis of cash value or on the basis of a uniform percentage of cash value, than it is to attempt to eliminate the inequalities by the process of superficial equalization. The Constitution of North Carolina requires that all taxable properties shall be assessed alike at their cash value, and that there shall be no difference in the rates of taxes levied upon the different classes of property. The Legislature enacts that all taxable property shall be put upon the tax books at true cash value. In spite of these requirements by law, our assessments are far from true cash values and far from equality of valuation. We must, therefore, put forth our greatest efforts to prevent the great inequalities of assessment which fundamentally characterize our present system. Until we can amend the Constitution, so as to authorize our Legislature to make classes of taxables and rates and perhaps to make some separation of the sources of State revenue from those of the local units of government, we must do as the citizens of other states have done—make the effort to prevent the defects of assessment by providing machinery which has the capacity, the independence, and the courage to fix the assessment valuations at the beginning as nearly accurate as possible. It is time that we should acknowledge that the attempt to eliminate such inequalities as we have long had by the method of equalizing the assessments after they are put on the books is at best very inefficient.

Can we not soon come in North Carolina to the conviction that no system of assessment is equitable and effective unless it has as its brain and heart courageous and well-paid officials? The experiences of other states, as well as those of our own, should compel us to come

immediately to such a conviction. So great has been the failure of self-assessment under the direction of local assessors, that state after state has decided to make their central control over assessments much more powerful. More than half of our states, in order to bring about a more effective system, have created a permanent office of a state tax commission or commissioner. In a number of our states, this office has been endowed with large powers to assess the public service and certain other corporate properties, and to direct and supervise the assessment of all other taxable property by the local officers. I believe that the experiences of these states have shown the efficiency of an appointive state tax commission—as independent of politics as possible, and composed of capable business men or tax experts. The experiences of these states have shown that, when such officials have devoted all their time and thought to assessment, there have been immediately large increases in assessment valuations—ranging from 50 per cent in Indiana to six-fold in Kansas—and that there has been much greater equity as between the individual taxpayers, as between the townships within the county, and as between the counties within the state.

I believe that North Carolina should go further than it has gone in the matter of providing a central control over assessments. We have had for a good many years such control vested in the hands of the members of the State Corporation Commission, which also acts as the State Bank Commission. I do not mean to criticize unduly the short-comings of this commission. It has, without any doubt, brought some improvement in our work of assessment. My contention is that we could have a greater improvement, if the Legislature would create a separate state tax commission, would make provision for adequate salaries, and would require the members to give their entire time to the task of assessing certain classes of taxables and to the task of working with the local officers of assessment to secure fair assessments of the other classes of taxables.

This new state tax commission should be endowed with power and authority: (1) To exercise general supervision over the whole system of assessment and taxation; (2) To examine candidates for the office of county or district assessor, and perhaps appoint them; (3) To prescribe rules for the local assessors and formulate standards of assessment valuation for their use, as well as advise and instruct them and direct their work; (4) To require the county and municipal officers to supply all available information as to the real value of taxables; (5) To summons witnesses and take depositions of witnesses as to actual values, as well as to visit the assessment districts; (6) To assess the taxable values of the public service and certain other corporations; (7) To order reassessment by the local assessors, and to hear complaints about assessments; (8) To equalize, by lowering or raising the

assessed valuations as between counties or other assessment districts of the State; (9) To have specific supervision over the privilege, license, income, and inheritance taxes; (10) To begin and direct proceedings or prosecutions to enforce all the assessment and tax laws.

Not only is it necessary to have a more powerful central control over the work of assessment, but it is also necessary—even more necessary—to have effective local officers of assessment. In our present system the township assessor is the vital factor. He holds his office for only a few days in each year and his wage is so small, that it is practically impossible to command the services of a capable officer. Our local unit of assessment should be made for the most part much larger—into a county and in some cases into a district composed of two or more counties. It should be large enough to make it practicable to maintain a permanent office and to fill it with an effective and courageous officer. The district assessor should be an expert in values, and should be required, both by law and by the State Tax Commission, to fix valuations for assessment purposes as nearly at actual values as possible. True valuation, rather than favoritism to any special citizen or interest, should be his constant guide. His salary should be commensurate with the size and responsibility of his task—perhaps from $1,500 to $2,500 per year; and he should be allowed as many assistants as the demands of his district call for. He should perhaps be appointed by the State Tax Commission—he should certainly be responsible to it—to serve for a term of say six years or perhaps for good behavior should the Constitution permit. Should the Legislature decide that this district assessor should be elected by the people, or should be appointed by the county commissioners, the State Tax Commission should be empowered to remove such an officer for inefficiency as well as for malfeasance in office. It might be a very wise thing for the Legislature to abolish the present office of county treasurer—rather authorize the appointment of a bank to act as county treasurer without pay; from the saving of the salary of the county treasurer sufficient funds might be saved with which to pay for the services of a capable district assessor.

The suggested remedies are by no means untried. Such a state tax commission has proven its value in a good many of our most progressive states. Such a district assessor, as suggested, has also proven to be a great success in several of our states. The suggested changes in our assessment machinery, which I have taken the liberty to make, can be brought about without amending our Constitution. Such changes can, therefore, be made by the Legislature whenever it desires to make them.

Amendments to Constitution Needed

To bring into service in North Carolina the most successful assessment and taxation system possible, it is necessary for the Constitution to be amended. The requirement of a uniform tax rate upon all kinds of taxable property, however different in their nature, their value to the community, or their tangibility to the assessor's eye—which requirement the Constitution now places upon the Legislature and upon all the administrative officers of assessment and taxation—must be eliminated before North Carolina can have the most perfect system of assessment and taxation possible.

This requirement of the Constitution means that the State, the county, the township, and the municipality must tax all taxable property with the same rate regardless of the nature of the property. This rigid requirement of a uniform *ad valorem* rate explains in part the remarkable ineffectiveness and injustice in our present system of assessing and taxing general property. To tax all kinds of property at a uniform rate is most certainly unfair, unless the values of all of its forms are put upon the assessor's books with equal accuracy; and it may be reasonably doubted whether such a rate is fair even when the assessment is made accurately. It is true that kinds of property differ in their value and in their relationship to the community in which they are situated and to the government to which they owe their contribution. Whether this difference is sufficiently real as to necessitate a difference in the rate of tax levied or not, it is impossible to doubt that properties differ as to their tangibility to the assessor's eye. All will agree that some forms of property are easily put upon the assessment books, and that other forms are put upon the books with difficulty and uncertainty. The uniform *ad valorem* rate falls more heavily upon the taxpayer whose mind and conscience are more tangible and upon the more tangible forms of property. The citizen whose property is less tangible, as a rule, does damage to his conscience and to his duty to his community; our present system of assessment is so notably ineffective, that it practically leaves the assessment of his property to his elastic conscience. Moneys, credits, etc., if assessed at all, must be put upon the books at par value. They are self-assessing whenever the mind and heart of the citizen are pure and unselfishly patriotic to his community. In actual practice very small amounts of moneys and credits reach the assessor's books, except the moneys and credits which trustees hold for widows, orphans, and minors—which intangible properties most generally get on the assessor's books. The values of land, houses, and many other forms of property are at best only estimates; and these estimates vary within a remarkably large range.

With a constitutional amendment providing for the classification of taxables and rates—abolishing the uniform rate on all forms of taxables—the Legislature could provide a plan for making certain forms of property, as, for instance, moneys and credits, into separate classes and for taxing these classes at rates that would encourage them to come from hiding and be placed upon the assessment books. Could this be done, the task of assessment for all the officers of assessment would be considerably reduced in its complexity.

One of the popular propositions on tax reform now under consideration in North Carolina is that to segregate the source of revenue for the different units of government—that the State should take to itself those sources which are more nearly state-wide (taxes on corporations, inheritances, income, franchise, etc.), and leave to the local communities—the county, town, etc.—those sources which are more essentially local in their nature. The Constitution now forbids such segregation.

Shall our Constitution be so amended as to allow the Legislature to make a reasonable separation of the sources of revenue? The question of the separation of the sources of revenue for the State and its local units of administration is far from being a simple one. Certain of our states have had partial separation with fair success—Connecticut, New York, New Jersey, etc. These states have not entirely abandoned the general property tax for state purposes. They have merely discontinued the rigid application of the rule of taxing all kinds of property for state purposes; they occasionally levy a state rate upon the general property of all the communities. It should be noted that the states which have had the greatest success with the separation of state and local revenues are industrial rather than agricultural. They have a sufficiently large amount of income from a state rate levied upon certain classes of taxables. But it is to be questioned whether North Carolina has a sufficiently large amount of taxable values in these special forms. It should also be borne in mind, that the tendency in all the states which have had the separation of state and local revenues has been towards extravagance on the part of state expenditures. Since the majority of the citizens under such separation pay no tax directly to the State, they have little interest in the question as to how much the State shall spend. It should also be borne in mind, that in North Carolina, and in a large number of the states, the State government rather than that of the county or municipality is the vital unit of administration; and it must be from the very nature of its tasks. The state treasury of North Carolina must continue to render for many years important aid in the development of the elementary schools in the rural sections, and toward the building and maintenance of more effective highways and conditions of public health.

This means that the state treasury should not be handicaped for lack of funds because it may not receive the proceeds of a state tax on the general property in the various communities. For this reason, I believe that it would be unwise for North Carolina to have a complete and rigid separation of the sources of State and local revenues. Still I believe that it is practicable for the State to have such separation if elastically applied.

The making of the county tax list and its equalization appear, on the surface, as simple problems. But to do these tasks in a reasonably effective way, will require that North Carolina give to them her constructive thinking and her vigorous efforts.

CHAPTER VII

A Township Tax-List Study

E. C. BRANSON, *Professor Rural Economics and Sociology, University of North Carolina*

In the fall of every year, in accord with an established custom of the North Carolina Club at the University, a little group of students selects a newly finished township tax list in a typical county of the State, and subjects it to searching analysis. It is a detail of their preparation for competent citizenship and effective public service in their home communities.

The inquiries are: Who pays taxes? Where does the burden of taxation lie? Is the burden righteously distributed? What are the inequities and iniquities in our tax system or lack of system? What is at fault, and who? How can the faults be remedied? How remove tax inequalities (1) among individuals within township lines, (2) among townships within county lines, and (3) among counties within state lines? And so on and on.

It is a purely impersonal study of a vital civic problem. The Club has no more interest in any one tax district than in any other or all the rest. It is busy with a typical situation stripped bare to the bone. It is in no wise concerned with names and personalities, but with facts and their significance.

This fall the studies were led by Mr. S. H. Hobbs, Jr., of Sampson County and Mr. Myron Green of Union County. All we can do within the limits of this bulletin is to summarize their tables and charts and interpret the results in brief fashion. And this we do in order to blaze the way for similar microscopic tax-studies by Local Study-Clubs here and there throughout the State.

If the tax list were being analyzed in this way by a little group of intelligent people under the urge of able-bodied citizenship in every community of North Carolina every year, we might hope for reasonable reforms in our wretched tax situation. We are never likely to get under a full headway of steam in this matter until the democratic multitudes know far more than they know at present about the amazing injustices that abound in every tax list—no more of them in any one county than in any or all of the rest.

Everybody knows in a vague, general way, that something is wrong with our tax system—somewhere, somehow; but what everybody does not know is what the facts are in concrete, accurate detail. There is no cure like publicity for wrongs in a democracy. Give the folks the facts, whatever they are, and the folks will do the rest. The tax problem is intensely a human-nature problem, and nothing probes human nature like publicity.

But at present nobody knows the facts. That is to say, nobody but the tax listers, the registers, and the sheriffs. And they are dumb because their official lives depend on silence.

Aside from The Book, the most important book in any county is the Tax List, and it is the one book that the people in general know least about.

But little Local Study-Clubs in North Carolina can dig out the facts in every tax list. What the North Carolina Club finds in the particular townships that have passed under scrutiny from year to year can be found in any township anywhere in the State. What these Club members are doing here is exactly what a little group of intelligent people is doing in Westchester, Suffolk, and Nassau counties, New York State, in Cook County, Illinois, and in Alameda County, California. And we ought to have little groups of full-statured citizens busy in this way in every county in North Carolina. The cumulative effect of such work is beyond estimate.

Mr. R. D. W. Connor, our state historian, Mr. A. M. Coates, the president of the North Carolina Club, Mr. D. L. Gore of New Hanover, and a score or more of our Club correspondents think the time is ripe for Local Study-Clubs, busy with this and a hundred other matters of local and state-wide importance. Our hope is that this and other club studies will lead into large results beyond campus walls in North Carolina.

What the Tax List Discloses

An analysis of a 1917 tax list of a typical township in a mid-state county of North Carolina:

1. *Population*—4,200. Whites outnumber the negroes 2 to 1.
2. *Total Taxables*—$2,400,095.

(1) Negro real estate and personalty.....	$ 163,108
(2) White real estate and personalty.....	1,736,287
(3) Corporation real estate and personalty.....	500,700

Real estate and personalty are almost exactly half-and-half. A third of the personalty consists of solvent credits.

3. Total Taxpayers—1,442. They are 34 per cent of the population. White taxpayers 1,051; negroes 391. Paying on polls only: whites 77, negroes 64. Owning farm land: whites 400, negroes 123. Owning town lots: whites 258, negroes 107.

(1) Two-thirds of the entire population pay no taxes of any sort. Three-fifths of the whites and three-fourths of the negroes pay no taxes.

(2) A tenth of the taxpayers (141) pay on polls only.

(3) Half of the property taxpayers pay on personalty only.

(4) Half of the property taxpayers are landowners, owning farm land or town lots, or both.

(5) Nearly half of the white males liable for poll tax (between 21 and 50 years of age) are not on the tax list. This fraction represents defaulters and exempts on account of war service or poverty. No record is kept of these exempts. Two-thirds of the negro polls are defaulters.

(6) It appears that unless a man has property to pay taxes on he does not bother (and is not bothered) to pay on his poll alone. At this rate 100,000 polls liable to tax in North Carolina are defaulters or exempts. They represent a loss of state and county revenues of some $200,000 a year.

4. Distribution of Taxables.

(1) Nearly a fifth of all the taxables (18.7%) is listed by one corporation.

(2) More than a third (37.3%) of the township taxables is listed by 5½% of the taxpayers.

(3) More than half of all the taxable property (56%) is owned by 73 taxpayers (corporate and private). They are 5½% of the taxpayers and less than 2% of the total population.

(4) A third (33%) of the tax wealth is owned by about a fourth of the taxpayers (27½%). These are the people who list taxables from $1,000 to $5,000 each. They are substantial land-owning farmers, for the most part.

(5) The taxables listed by two-thirds (67%) of all property taxpayers amount to barely more than a tenth (11%) of the total taxables. These are taxpayers who list taxables of $1,000 or less each, and pay on personalty mainly or solely.

(6) More than half of all the property taxpayers (51%) own a bare twentieth of the township taxables. These are the people who list property ranging from $1 to $500 each, consisting of personalty almost entirely.

Nearly two-fifths of them pay on less than $100 worth of property—nearly a third of them on less than $50 worth.

(7) The tabulation is as follows:

Taxpayers	Per Cent of Taxables
(a) One corporation lists from $400,000 to $500,000.....	18.7
(b) 5½% (72) list from $5,001 to $70,000 each.....	37.3
(c) 27½% (354) list from $1,001 to $5,000 each.....	33.0
(d) 16 % (203) list from $501 to $1,000 each.....	6.0
(e) 51 % (655) list from $1 to $500 each.....	5.0

5. Classes of Property Taxpayers—1,385 listing $2,400,095.

A.—655 listing under $500 each: total $114,162.

167	from	$ 1 to	$ 50
91	from	51 to	100
156	from	101 to	200
99	from	201 to	300
72	from	301 to	400
71	from	401 to	500

B.—203 listing from $501 to $1,000 each: total $147,158.

63	from	$ 501 to	$ 600
40	from	601 to	700
31	from	701 to	800
39	from	801 to	900
30	from	901 to	1,000

C.—354 listing from $1,001 to $5,000 each: total $753,891.

197	from	$ 1,001 to	$ 2,000
89	from	2,001 to	3,000
42	from	3,001 to	4,000
26	from	4,001 to	5,000

D.— 73 listing from $5,001 to $500,000 each: total $1,294,848.

19	from	$ 5,001 to	$ 6,000
11	from	6,001 to	7,000
8	from	7,001 to	8,000
6	from	8,001 to	9,000
3	from	9,001 to	10,000
12	from	10,001 to	15,000
4	from	15,001 to	20,000
8	from	20,001 to	50,000
1	from	50,001 to	70,000
1	from	400,000 to	500,000

6. Concentration of Wealth.

(1) Combining the two groups of largest taxpayers in the preceding table—classes C and D—we find that 427 property taxpayers own taxables amounting to $2,048,739. These are the people who list more than $1,000 worth of property each.

(2) Which is to say, less than a third of the property taxpayers own more than four-fifths of the township taxables.

(3) Or, putting it another way: one-tenth of all the people own more than nine-tenths of all the property.

(4) Here is the statement with which the Federal Commission on Industrial Relations startled the country in 1916.

Whether true or not true of the country at large with its 240 billions of wealth, it is true in this little tax district with its 2½ millions. Inferentially it is true of the state as a whole, and of all the states.

One-tenth looks like a fatal, universal ratio. In other words, about nine out of every ten people everywhere fall short of the industry, prudential foresight, self-denial, sagacity, and dependableness that are necessary to the accumulation of property. Or so it seems. From hand-to-mouth seems to be a general rule of life.

In this particular tax district the matter of property and poverty is clearly a personal as well as a social problem.

7. *The Wealthiest Group:* whose taxables on the list are $5,000 or more each.

(1) They are not very many—only 73 taxpayers; and they are not very rich. One is a corporation listing some $400,000 worth of taxables. The richest private taxpayer has less than $70,000 on the tax list. Only 8 list taxables of more than 20 and less than 50 thousand dollars.

Only 16 have taxables of more than 10 and less than 20 thousand dollars.

This group is not very rich, as we count wealth—even in North Carolina. Not very rich—on the tax list, at least.

(2) But they list more taxables than all the rest of the 1,385 property taxpayers put together. They own more than half of all the taxables of the township and bear more than half of the state and county tax burden.

And they are only 5 per cent of the poll and property taxpayers. They are less than 2 per cent of all the people of the township.

Two of these richest people are negroes.

These 73 people are retired farmers, merchants, bankers, money lenders, manufacturers, and professional people.

They own less than a seventh of the farm land (14%), but more than half or 51 per cent of the township real estate values—in town property mostly, more than half of the total taxables (51%), nearly two-thirds of the personal property (66%), and nearly three-fourths of the solvent credits (72%).

(3) Manifestly they have pared down their taxables to a minimum, but evidently not more than the small taxpayers in the township, the county, or the rest of the state.

(4) Clearly, dodging taxes is not a peculiar infirmity of the rich alone; it is the ingrained habit of poor and rich alike in North Carolina.

What we hid out from the sheriffs in 1913 was a cool billion dollars worth of property. Our estimated actual wealth in North Carolina was 1 billion 800 million dollars (Federal Census Bulletin); our aggregate taxables were only 800 millions (State Corporation Commission); the difference was one billion dollars. This is the wealth we solemnly swore we didn't have in North Carolina in 1913.

(5) And there we are—in North Carolina! No wonder we lag behind in our support of popular education! No wonder our civic enterprises are on a Cheap-John scale.

Where the Tax Burden Lies

If three-fifths of the whites and three-fourths of the negroes of all ages list no property and pay no taxes of any sort whatsoever, not even on polls; if nearly a third of the white polls and more than half the negro polls, 21 to 50 years old, do not appear on the tax list at all; if a full half of all the property owners list less than $500 worth of taxables each; if 73 people confess more taxables and pay more taxes than all the rest of the 1,385 taxpayers of the township, then it is easy to see who bears the bulk of the tax burden.

Doubtless the small taxpayer finds it harder than the well-to-do to pay taxes, and doubtless the rich people of the community dodge taxes all they can; but an impersonal investigator is bound to say after looking through a tax list in detail that the small taxpayers in North Carolina are dodging taxes even more than the rich, and individuals more than corporations.

There's nothing in the way of anybody's dodging taxes in this state, rich or poor. We pay on little property or much property or no property at all, about as we please. All told, we are hiding out a full billion dollars worth of property in North Carolina—or so we were in 1913, as the figures of the Census Bureau and the State Tax Commission show.

Of course, these 73 large taxpayers are giving in just as little property and paying just as little taxes as they can! And no wonder, because with their taxes pared down to a minimum they still bear more than half the entire tax burden. No wonder they balk when three-fifths of the whites and three-fourths of the negroes pay nothing to support state and county government—not even poll taxes; when 167 or nearly an eighth of all the taxpayers pay property taxes ranging from 1 cent to 55 cents each, and when the property taxes of nearly a fifth of all the taxpayers is less than $1.10 a year.

Jokes in the Tax List

If you are a descendant of Joe Miller, and have a joke center somewhere in your system, then you want to peep into the tax list in your

county. They are all alike. No one of them is funnier than the rest. As for books of fiction—we write a hundred of them in North Carolina every year: they are our County Tax Lists! The trouble is, they are never published, and so do not get to the public. Only publicity will ever edit our Munchausen volumes properly.

Here are some of the jokes in the tax returns of the 73 well-to-do people in the particular township under review:

The wealthiest private taxpayer in the township lists household goods and utensils, work-stock, vehicles, money, jewelry—all personal property whatsoever except solvent credits—at $216.

The next wealthiest private taxpayer covers all these properties with $105. He's a farmer and he's well-to-do, but his household furniture, farm animals, vehicles, implements, and the like, are worth only $105—on the tax list.

Two negroes in the township, worth a little more than $5,000 each, give in such personal properties at $200 and $615. In household goods they make a better showing than the two richest private taxpayers in the township.

Another large landowner covers his household goods, farm animals, farm implements, vehicles, and the like, with $82; another with $457, and another with $2,272. The differences lie not so much in the properties as in the consciences of these big landlords.

Solvent credits, merchandise, and corporation property omitted, the personalties of these 73 well-to-do people—household goods, animals, vehicles, implements, jewelry, libraries, musical instruments, money and so on—are as follows, and, mind you, these are the richest people in the township:

8	from	$ 0	to	$ 100
9	from	100	to	200
3	from	200	to	300
5	from	300	to	400
7	from	400	to	500
10	from	500	to	750
2	from	750	to	1,000
9	from	1,000	to	1,500
3	from	1,500	to	2,500
2	from	2,500	to	5,066

Eleven of these people are worth from $15,000 to $70,000 on the tax books, and seven of them cover all personal properties (except solvent credits) with amounts ranging from $0 to $500 each. Two of them give in no personalty at all—not even solvent credits.

Real Estate Jokes

The hugest jokes of all in our tax system appear in the assessing of real estate "at its true value in money when sold in the ordinary manner of sale." The Machinery Act of the Legislature provides for the assessment of farm land, timber, mineral lands, and town lots on this basis; we have county and township assessors every four years; but nobody assesses any real estate in the particular townships studied by the North Carolina Club from year to year—manifestly not!

Every owner gives in his real estate at any value, high or low, just as he pleases; all of it, much or little of it, or none of it, just as he pleases and no tax officer says him nay—manifestly not!

As a consequence, the real estate values on the tax list in the township under scrutiny in 1917 range from 8 to 100 per cent of actual market values—from low comedy on part of artful dodgers to high tragedy on part of tender consciences—clearly so.

For instance, the average tax value of farm land in the open country on this tax list is $7.89, while the average market value runs around $20. The 73 largest taxpayers give in their farm holdings at values ranging from $6 to $20 an acre. Thus the burden of state and county support falls three or four times as heavily on one acre of farm land as on another—on farms lying side by side.

When we look at suburban farm land, the joke grows in size. Here the tax values range from $17 to $2,220 an acre.

But the most amazing jokes appear in the values put by their owners on improved town lots. In the same end of the town we found three handsome town properties worth around $15,000 each; the tax values were $550, $4,400, $4,950. In another neighborhood, two adjoining homes about equal in value were listed at $500 and $3,400; one at about 50 per cent and the other at about 8 per cent of the actual value.

So on to the end of the chapter. Jokes of this sort appear without number in every tax list so far put under the microscope by the Club. They can be found in any township tax list, in any county of the state by any Local Study-Club at any time.

Paying taxes in North Carolina is exactly like putting money into the hat when it is passed around in church; everybody puts in much, little, or nothing, just as he pleases.

What Local Study-Clubs Can Do

Any form of government—any plan or method—that overly tempts human nature is bad, said Edmund Burke. Our tax system overly tempts human nature, and it is bad—very bad.

And we have come to feel that it will never be any better until little Local Study-Clubs all over the state get busy with its badness in detail,

and settle down to the impersonal, dispassionate purpose of leading the state into the righteousness that exalteth a people.

It is not conceivable that any honest taxpayer would pay more in a reign of tax righteousness in North Carolina. He would undoubtedly pay less than now; while many people who now pay taxes on a minimum valuation of taxables would be genuinely relieved to pay on an honest basis, if only everybody else were doing it.

Properties honestly put on the tax books in this state would immensely increase our moral stamina and our self-respect. Said a taxpayer only the other day: "I feel dog-mean whenever I give in my taxes; but I'm doing as well as the rest and a little better than most. The fact is, we're all rotten bad when it comes to taxes."

And he's right about it. A substratum of social conscience of this sort is fundamentally bad—too bad to linger on indefinitely in North Carolina.

Moreover, it is good sense and good business for a state to show up with large tax values and low tax rates. It shows a brisk and lively prosperity that is attractive to outside capital and enterprise.

On the other hand, small tax values along with low tax rates are an impossible combination except in static or stagnant communities. A Pittsburgh capitalist—interested in water works, gas plants, and street railways—said to us some time ago: "I've always been shy of North Carolina because the report of your State Tax Commission makes the state look like Job's turkey. Our best chance for paying business is in prosperous communities that are not afraid of prosperity and the visible signs of it." The saying is worth thinking through.

On any basis of tax valuations, the essential matter is tax equalization. The gross inequalities and injustices that exist at present outrage the sense of fairness and rob citizenship of its sense of security. Justice and security are so fundamental in civil societies that their absence imperils the entire social structure.

CHAPTER VIII

The Fee System in North Carolina

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What and Why

In general it may be said that in most states, county officers are paid solely or mainly by fees and commissions allowed by law in the discharge of regular official duties. These are commissions to the sheriff for conserving peace, executing court orders, and in North Carolina for collecting taxes, to treasurers for safeguarding county revenues and paying out county funds, to registers for recording titles, transfers, mortgages, and in North Carolina for putting the tax list in order and digesting the taxes due, to county court clerks for recording court business and rendering other public services for which fees are charged—in North Carolina some 75 or so. All told, the tale of fees and commissions in this and other states is bewildering in extent and variety. It takes 35 pages of fine print in Pell's Revisal of 1908 to detail the subject of county office fees in North Carolina.

Speaking of the fee bill in Pell's Revisal, a correspondent of the Club—a lawyer of eminence and extended experience, says: Our fee and salary bill ought to be worked over. One clerk will figure out about twice as much as another does, and it is hard to tell which is right. I observe that several counties are arranging to suit themselves, resulting in perplexity and confusion. The law about witness fees, tickets, proofs, etc., is alarmingly confusing. I confess that I am confused every time I go to find out what ought to be in a bill of costs as to witnesses. Witnesses are at sea, few of the court officers can agree, the lawyer doesn't know, and even the Supreme Court sometimes reverses itself on this little matter of paying witnesses when serving an individual or the state, in civil and in criminal cases. One chapter in the Revisal with its various sections is modified here, there, and yonder by other sections of equal importance and force.

Here is what Milton would call "confusion worse confounded." Which, being translated, means confounded confusion; but it is allowed to go on year after year for long years.

The fee system was the original plan of compensating court and county officers in the United States. It placed the burden of expense on the parties directly served or most concerned, and lightened the tax levy on general property. It offered specific rewards for particular services, and stimulated officials to prompt and diligent attention to

duties. The fees collected were their own. If they charged their friends and party supporters less than the law allowed, or chose to charge nothing at all, they were punishing their own pockets, and it was nobody else's business. If the county offices produced enormous incomes—why, public office was a private snap, and that, too, was nobody else's business. This in brief is the type of official mind that developed under this system.

Under primitive conditions the plan worked well, and there is perhaps no cheaper plan today in small counties, or in sparsely settled communities where life is simple, property values small, and courthouse business meagre and occasional. There are still many courthouses in the United States that impress business men as being rendezvous for loafing and gossip and not places of business; and it is so because the business of some or all the offices is not enough to keep the office-holders steadily busy six days of the week the year around as business men are busy in their businesses.

Salaries vs. Fees

But as counties develop, as populations increase and city life with its various activities and enterprises comes into existence, the fee system offers rewards out of all proportion to the services rendered in this office and that. How disproportionate and excessive such compensations have been here and there, the public is beginning to know in only recent years. And even now very little is accurately known about the volume of fees and commissions in the various county offices, and the total in any one county or state. Official fees have so long been a private matter and the recording of fees so rare that reticence on part of court and county officers has become instinctive, resistance to publicity ingrained, and exact fee totals almost impossible to determine. The auditor who undertakes to check up the fees and commissions that have been collected, or that should have been and were not collected, has set himself to a difficult task that calls for rare competency and courage in any state under any kind of law.

But gradually light is breaking in on this most difficult subject, and the public mind here and there is beginning to consider the matter of court and county fees. For instance, it was found that the sheriff of Fulton County, Georgia, a few years ago was receiving in fees and commissions around $60,000 a year. After the expenses of his office were paid his net income was some $20,000 a year, which was three or four times the salary of the Governor of the state. The sheriff of Cuyahogo County, Ohio, in 1904 got out of his office $15,000 a year net, the treasurer $23,000, and the auditor over $50,000. The sheriff of New York County in 1916 was receiving a salary of $12,000, and $60,000 more in fees. In Cook County, Illinois, in 1904 it was discovered that interest and commissions in the treasurer's office amounted to more than

$500,000 a year, and that the treasurer was getting a net compensation of more than $200,000 a year, or about twice as much as the President of the United States receives.

Ohio Starts Investigation in 1902

By the beginning of the new century the scramble for county offices in every state in the Union had become a national spectacle of scandalous proportions. Campaign charges and chance gossip about county office compensations set the people to looking for crows. The first reports on county office fees and commissions that reached the public eye were those of the Ohio state auditor in 1903; whereupon the legislature promptly put all county officers on a salary basis, and turned all fees and commissions into the county treasuries. California, Colorado, Idaho, Montana, Nevada, Kentucky, and New Jersey followed suit in rapid succession.

In Georgia in 1912 the legislature called for sworn quarterly statements from all state and county officials covering fees and extra compensations received, other than stated salaries. The purpose was to round up the totals of such fees, as a basis upon which to consider the best method of remunerating state and county officials. But it was nobody's business to enforce the law, and so in a few years the officials ignoring the law ranged from a fourth to nine-tenths of those required to report. However, by applying ratios and averages to the partial reports that appear in the 1915 Georgia House Journal, it appears that the volume of extra compensations received by court and county officials of the state was nearly three million dollars in 1914; a conservative estimate makes the total $2,880,000. It is significant that more than a million dollars of this amount was collected by stenographers, solicitors, and clerks of the city, county, and circuit courts of the state.

The Yearly Fee Bill in North Carolina, $2,250,000

Using the Georgia figures as a basis for judging, I estimate that the court and county office fees in North Carolina amount to two and a quarter million dollars a year; about a million of this total going to the stenographers, solicitors, and clerks of the various courts, city, county, and circuit. In the direct reports so far received by the North Carolina Club, the fees of the four principal county offices range from $2,600 a year in Dare, where no county officer receives as much as a thousand dollars, to $43,171 in Guilford, where the fees in 1916 paid the salary of the clerk, the register, the sheriff, and the treasurer, the premiums on all fidelity bonds, the entire expense of the jail, and left $25,000 for roads and schools. It is not extravagant to estimate that the average total of county office fees alone is around $12,500 per county, or $1,250,000 a year in North Carolina. And mind you, this estimate omits

the fees of witnesses, stenographers, and solicitors in the city, county, and circuit courts of the state. Speaking of court costs, one of our Club correspondents, a distinguished lawyer, says: A poor defendant had better go to the penitentiary than to offer to pay up the costs and a reasonable fine.

Changing from Fees to Salaries in North Carolina

In 1905 North Carolina began to substitute salaries for fees, in compensating courthouse officials, and in that year the legislature placed the officials of Guilford, Buncombe, Forsyth, and Mecklenburg on a salary basis. By 1915 the total of counties on a salary basis was 50, while 50 remained on a fee basis.

That is to say, in North Carolina we were feeling our way along inch by inch instead of settling the matter of county office compensation suddenly in a wholesale way as in Ohio and seven other states already mentioned. And we are probably pursuing the better plan of reform, because at least 38 of our counties ought, most likely, to be on a fee instead of a salary basis. For instance, in four-fifths of the salary counties the aggregate taxes collected for state and county purposes amounted to more than $75,000 in 1915. Only nine of these counties collected less than this amount; and two of these counties—Caswell and Camden—with aggregate taxes of less than $50,000 each, would probably get better county government on a fee basis. Brunswick and Jones were put on a salary basis in 1913, and perhaps wisely returned to a fee basis in 1915. The aggregate tax receipts in both counties are small—$58,000 in the first in 1915, and $39,000 in the second.

On the other hand, 50 counties in 1915 were on a fee basis of compensation for county officers. They lie in three groups. Twenty of these counties were in the Tidewater country, scattered from Brunswick to Currituck, 10 were in a compact group of mid-state counties reaching from Chatham to Scotland and westward to Cabarrus and Union, and 20 were foothill and mountain counties. In 36 of these counties the aggregate taxes from all sources collected for state and county purposes in 1915 were less than $75,000 each. The total was more in only 14 of them. And it is safe to say that county officials in these 14 counties ought to be on the salary rather than on the fee basis. They are Edgecombe, Wilson, Cabarrus, Union, Duplin, Moore, Haywood, Anson, McDowell, Chatham, Stokes, Onslow, Stanly, and Martin. That is to say, all county officials except coroners and surveyors, and perhaps sheriffs, who might best remain on a fee or commission basis in these and most other counties of the state.

So far in North Carolina, counties raising more than $75,000 of taxes have gone on the salary basis as a rule, and counties raising less than that amount of tax revenues have remained on a fee basis, or have returned to a fee basis, as Brunswick and Jones. In other words, the

dividing line between the fee and salary systems seems to be $75,000 of tax receipts of all sorts collected and handled for state and county purposes. If the total is greater the people of a county may well consider the salary basis; if less, the change from fees to salaries is a matter of doubtful wisdom.

Two Matters to be Considered

Two matters to be considered in deciding between fees and salaries as a basis of compensation for county offices are cost and efficiency. In the counties that collect and handle small totals of tax revenues, the fee system yields small compensation for county officers and ill rewards competent, faithful public servants, but it relieves property owners of the burden of courthouse support. The pay of the county officers in the fee counties comes from the particular parties directly served or most concerned. From the taxpayer's standpoint, the fee plan reduces taxes to a minimum. It is a cheap plan of county government, and it promotes diligent, faithful service because it puts county officers on their mettle. What they get they must work for with maximum accommodatingness. If they don't work, or if they are ill-mannered and unobliging, they get small rewards or lose their jobs in the next election. On the other hand the meagre, precarious incomes of the offices in these counties do not attract men of ample qualifications. However, on the whole, the men that fill the four principal offices in the fee counties are fairly on a level with the electorates they represent. The risk in the fee counties is cheap-John government by cheap-scale men.

In 36 counties of the state the office-holders now on a fee basis would most likely favor the salary plan, while the taxpayers would most likely oppose the change because it would increase the tax burden, and remove a direct incentive to diligent service. Moreover, the salary plan would tempt office-holders to be careless in collecting customary fees and turning them over to the county treasury. Or it would put them into a position where they could dispense with the collection of fees altogether in favoring their friends or in dispensing party favors—all without hurt to their guaranteed office incomes.

Small Compensation in Fee Counties

In 36 of the counties on a fee basis in North Carolina (counties with aggregate taxes less than $75,000 each) the fees and commissions are relatively small in volume, being largest in the office of sheriff and treasurer. Undoubtedly the sheriffs in these counties earn all the compensation they receive in fees and commissions, and they must be fervent and diligent in business serving the county or the net returns of their offices fail to be a living wage.

And the same thing is true of all other offices, unless it be the county treasurers, who are likely to be overpaid and under-worked. This is so clearly evident that 18 of the 50 counties that remain on the fee basis in North Carolina have abolished the office of treasurer and turned over the business to banks or sheriffs, usually banks. These 18 counties are Avery, Brunswick, Chatham, Chowan, Clay, Duplin, Edgecombe, Gates, Graham, Jones, Lee, Mitchell, Perquimans, Swain, Union, Washington, Wilson, and Yancey.

I may say in passing that, all told, 41 counties up to 1915 had abolished the office of treasurer, while 12 more had secured the legislative right to abolish it. Prof. A. C. McIntosh of the University Law School reminds me that section 1275 of the Revisal authorizes the justices of the peace in any county to abolish or restore the office of county treasurer. That surprises me, and I think it will surprise the general public in North Carolina.

The treasurer in ten of the fee counties whose total tax revenues in 1915 ranged from $79,000 to $135,000 are over-paid and under-worked, unless the county commissioners have greatly reduced the rates for receiving and disbursing school moneys and other county funds. These 10 counties are Anson, Cabarrus, Chatham, Haywood, Martin, McDowell, Moore, and Onslow.

Expense and Efficiency in Salary Counties

But expense and efficiency are also problems in the 50 counties that are now on a salary basis; and they are problems that ought to challenge the attention of intelligent citizens. The change from fees to salaries was made upon the assumption (1) that the fee and commission incomes of the four principal offices—the sheriff, the treasurer, the clerk, and the register—were more than a fair compensation, under the old plan, for the services rendered; (2) that these officers could be put upon reasonable stated salaries, the legal fees collected by them as before, and turned into the county treasuries to offset their salaries; (3) that all salaries could be paid out of these county fee funds; (4) that considerable balances would be left over to apply to roads, schools, interest on bonds, sinking funds, jail expenses, and the like; and (5) that in this way the benefits of county government would be increased without adding to the tax burden.

In general it may be said (1) that compensations in our 50 salary counties are small—too small to secure, reward, and retain men of the highest competency in our county offices, (2) that there is manifest laxity in collecting customary office fees and turning them into the county treasury. As a consequence the county fee funds make small totals in the salary counties, and year by year they grow smaller. Thus in 1916 the fee total in Buncombe, a salary county, was only $14,740, while in Swain, a fee county, it was $8,100; which is strange consider-

ing the fact that the aggregate tax revenues of Buncombe were nearly six times those of Swain. Buncombe and Guilford are fairly on a parity in courthouse business, but the fee fund in Guilford in 1916 was $43,171 against $14,740 in Buncombe. The fee fund in Bertie was nearly as great as that of Buncombe—$12,420 against $14,740. And so on and on. Discrepancies and laxities abound in the fee funds of the salary counties; and manifestly some of these counties have increased the cost while lowering the efficiencies of county government under the salary plan.

The fees of the various offices, if faithfully collected, might easily pay the salaries of all the courthouse officers in 48 of our salary counties and in 10 more counties that are not yet on a salary basis. These fee funds might not only pay all salaries but yield surpluses to apply to schools, roads, and other county purposes. The fee funds in half a dozen counties are doing all these things; and it could be so in 58 counties of the state if—and here comes the rub, human nature considered—if a practical plan were devised whereby the fees, commissions, and all extra compensations other than stated salaries, collected or subject to collection, could be charged against all county officers and a statement of the same rendered in accurate detail annually.

Here we are squarely up against the vital subject of competent auditing of the business details of county offices.

Auditing County Accounts

When the counties of North Carolina began to change from the fee to the salary basis of compensating county officers it became more or less evident that an important matter was the county fee fund out of which to pay county salaries without increasing the tax burden.

As a result forty-one counties up to 1915 provided auditors or made other auditing arrangements. Thirty have established permanent auditors on stated salaries. Seven employ accountants or special auditors at certain intervals. Five have created finance committees. One has charged the county treasurer with auditing work; and it is the duty of these auditors to overhaul the fees and commissions of individual officers as well as the public funds collected for general purposes. The counties with auditing arrangements in 1915 were Alamance, Ashe, Beaufort, Bertie, Buncombe, Caswell, Catawba, Cherokee, Cleveland, Columbus, Craven, Cumberland, Davidson, Durham, Edgecombe, Forsyth, Gaston, Granville, Guilford, Harnett, Henderson, Johnston, Lenoir, Madison, Mecklenburg, Mitchell, Nash, New Hanover, Pasquotank, Person, Pitt, Randolph, Richmond, Robeson, Rowan, Sampson, Surry, Vance, Wake, Warren, Wayne, and Wilkes.

Where the Salary Plan Fails

I say the necessity of auditing county accounts, including both general public funds and the fees and commissions of individual officers, became more or less evident. The expression seems justified by the fact that after diligent inquiry during the last two months we have been able to ascertain the fee and commission totals of only 12 counties. And so with reason. Auditing general public funds is difficult enough in the counties of North Carolina, but checking and accounting for fees and commissions collected or subject to collection is well-nigh impossible in the present order of county affairs in this state. Thirteen of our salary counties in 1915 did not even try to do it, for all its importance. They had no auditors and no auditing arrangements, while only 7 of the remaining 37 salary counties were able or willing to furnish the information when called upon.

Without effective attention to the fee funds in the salary counties, these funds will eventually dwindle and disappear; and the salary plan will result or has already resulted in increasing the cost while decreasing the efficiencies of government in forty-odd counties of the state. The salary plan is failing to work to the best advantage and it is failing because 13 of the salary counties have no auditors or auditing arrangements, and because of insufficient or incompetent auditing in 30 counties. The salary plan is achieving its best results in fewer than half a dozen counties, so far as we have been able to learn—Guilford, Wake, New Hanover, and Forsyth leading in the order named.

Summary and Conclusions

1. The fee system of compensating county officers was in vogue in fifty counties of the state in 1915, and fifty counties were on a salary basis.

2. The line of division between fee and salary counties seems to be $75,000 of aggregate taxes of all sorts collected and handled for state and county purposes. All but two of the salary counties are above this level. Thirty-six of the fee counties are below; 14 are above it, and probably ought to change to the salary plan.

3. The fee plan of compensation is best under primitive conditions—that is, where populations are sparse, wealth small, and courthouse business meagre and occasional. The plan is cheap. It lightens the tax burden. It provides incentive to official activity and accommodatingness. On the other hand the compensations are small. They attract second-rate men into the county offices. The duties of county officers do not keep them steadily busy as other business men are busy, and the courthouse becomes a rendezvous for loafing, idle gossip, and political wire-pulling.

3. The salary plan is best in counties where fees and commissions rise into totals that make excessive compensation for services rendered—as, for instance, in New Hanover, where a few years ago the treasurer was getting $5,000 a year, or about as much as the governor of the state was receiving.

4. The salary plan with its guaranteed salaries removes a certain incentive to diligence and faithfulness to duties. Thus the sheriff in a salary county is tempted to be less concerned than in fee counties about collecting all the taxes due. A correspondent from a salary county writes, "Our clerk and register are supposed to give all their time to their work; and yet one goes to their offices and frequently they are not to be found; one calls them over the phone and cannot get in communication with them." Such are the comments that come up from the salary counties.

5. If customary fees and commissions are faithfully collected and honestly turned over to the fee funds of the county treasuries, the salary plan lays no burden on the taxpayers while increasing the benefits of government, say in schools and roads. The county office fees and commissions in North Carolina amount to something like one and a quarter million dollars a year, if they are collected according to law. The total is large enough to pay all salaries in at least 58 counties of the state, and leave large balances to apply to schools, roads, jail expenses, interest, and sinking funds. These large surpluses are being wasted in most of the salary counties.

6. Under the salary plan the incentive to collect customary fees and commissions and to turn them over to county treasuries is removed; and consequently the fee funds out of which salaries are supposed to be paid are small and steadily tend to be smaller year by year in almost all the salary counties. The result is that the salary plan as it operates at present in most counties adds to the burdens of the general taxpayer, and robs him of the surpluses accruing under good management.

7. Good management means, first of all, good bookkeeping in every county office, and the competent, courageous auditing of county accounts. Thirteen salary counties have no auditors and no auditing arrangements. In thirty other salary counties the auditing is manifestly insufficient or incompetent. In these 43 salary counties the fee funds are utterly neglected, or are ridiculously small. If the salaries of salaried officers do not come out of the fee funds of these counties, they must come out of the pockets of the taxpayers; wherefore the interest that taxpayers have or ought to have in the auditing of county accounts and in fee and salary funds.

8. Locally elected or appointed auditors or auditing committees are not usually conditioned for any courageous overhauling of county finances. They are embarrassed by local ties and attachments. Competent county auditors permanently employed or certified public ac-

countants employed at stated intervals are necessary in every county to instruct, advise, and counsel courthouse officers in the business details of their offices. County officers are usually honest, but also they are usually untrained in business affairs.

9. What is needed in addition is (1) a state-wide plan of uniform county accounting, covering the collection and disposal of general public funds as well as fees and commissions collected and subject to collection, and (2) a state auditing officer with a staff of competent field agents busy the year around advising, counseling, and checking county officers in the handling of public funds. Three states are already operating successfully under such a plan, and 17 more or less successfully.

The three states referred to are Indiana, Ohio, and Wyoming. The seventeen are Massachusetts, Kansas, Georgia, Iowa, Nevada, Florida, Tennessee, New Mexico, Arizona, Colorado, Oklahoma, Washington, Minnesota, West Virginia, Louisiana, California, and Michigan.—Gilbertson's *The County*, p. 122.

North Carolina has such a system of expert field agents examining the business management of our banks. The examination of county office finances could be modeled on our bank examiner plan.

The experience of other states demonstrates that state-wide auditing of county accounts saves instead of wastes money. For instance, between 1903 and 1912 the Ohio Bureau of Public Accounts disclosed the improper disposal of $3,183,273 of public money in county offices, due to ignorance or defiance of the law, and during these ten years secured the return of $858,460 of this money to the county treasuries.

SOURCES OF INFORMATION:

Counties on the Salary Basis of Compensating County Offices, Officers, and Salaries; abstracted from the Public-Local Laws of N. C.—Prof. A. C. McIntosh, University of N. C. Law School.

N. C. Counties that have Abolished the Office of Treasurer, 1905-1915.—A. B. Andrews, Jr., Raleigh.

North Carolina Club Correspondents in 96 counties.

State Tax Commission of N. C., 1916 Report.

The County—H. S. Gilbertson.

Local Government in Counties, Towns, and Cities.—John A. Fairlie.

County Office Information

A. C. McIntosh, *University Law School*

50 Counties With Offices on a Fee Basis in 1915

Alexander, Alleghany, Anson, Ashe, Avery, Bladen, Brunswick, Cabarrus, Caldwell, Carteret, Chatham, Chowan, Clay, Currituck, Dare, Davie, Duplin, Edgecombe, Gates, Graham, Greene, Haywood, Hertford, Hoke, Hyde, Jackson, Jones, Lee, Macon, Martin, McDowell, Mitchell, Montgomery, Moore, Onslow, Pamlico, Perquimans, Polk, Scotland, Stanly, Stokes, Swain, Transylvania, Tyrrell, Union, Washington, Watauga, Wilson, Yadkin, Yancey.

50 Counties With Offices on a Salary Basis, 1915

Alamance, Beaufort, Bertie, Buncombe, Burke, Camden, Caswell, Catawba, Cherokee, Cleveland, Columbus, Craven, Cumberland, Davidson, Durham, Forsyth, Franklin, Gaston, Granville, Guilford, Halifax, Harnett, Henderson, Iredell, Johnston, Lenoir, Lincoln, Madison, Mecklenburg, Nash, New Hanover, Northampton, Orange, Pasquotank, Pender, Person, Pitt, Randolph, Richmond, Robeson, Rockingham, Rowan, Rutherford, Sampson, Surry, Vance, Wake, Warren, Wayne, Wilkes.

41 Counties Abolishing the Office of Treasurer, 1915

Avery, Bertie, Brunswick, Burke, Camden, Catawba, Cherokee, Chowan, Clay, Cleveland, Columbus, Davidson, Duplin, Edgecombe, Forsyth, Gates, Graham, Granville, Harnett, Johnston, Jones, Lee, Lincoln, Madison, Mitchell, New Hanover, Northampton, Pasquotank, Perquimans, Person, Richmond, Robeson, Sampson, Swain, Union, Vance, Warren, Washington, Wayne, Wilson, Yancey.

Counties having the legislative right to abolish the office of treasurer (13): Anson, Bladen, Carteret, Chatham, Greene, Hoke, Hyde, Martin, Montgomery, Moore, Polk, Rowan, Stanly.

42 Counties With Auditors or Auditing Arrangements, 1915

Alamance, Ashe, Beaufort, Bertie, Buncombe, Caswell, Catawba, Cherokee, Cleveland, Columbus, Craven, Cumberland, Davidson, Durham, Edgecombe, Forsyth, Gaston, Granville, Guilford, Harnett, Henderson, Johnston, Lenoir, Madison, Mecklenburg, Mitchell, Nash, New Hanover, Pasquotank, Person, Pitt, Randolph, Richmond, Robeson, Rowan, Sampson, Surry, Vance, Wake, Warren, Wayne, Wilkes.

Based on the Public Local Laws of North Carolina, 1905-1915.

CHAPTER IX

County Finances in North Carolina

M. S. WILLARD, *Formerly Chairman New Hanover Board of County Commissioners*

I can conceive of no greater service that could be rendered the State than that which has this year been undertaken by the North Carolina Club at the University.

These studies and investigations of county affairs can be of value only when undertaken in some such way as this and with some one back of the effort who will continue to inject into it without the hope of reward, and through sheer patriotism or love of investigation, the energy and the spirit which such work demands.

Lack of Information About County Affairs

1. Some years ago when I was first connected with the government of my own county, I became very much interested to know whether we were doing better or worse in the management of our road finances; in the cost of maintaining our county prisoners; in the maintenance of our county home, and numerous other county institutions than were Guilford and Forsyth and Wake and Mecklenburg, and other counties. I recollect that the question of an appropriation to our hospital came before our board of commissioners. I was anxious to find out what was being done in other counties in the way of appropriations for hospitals and I selected twelve or fifteen counties and wrote letters to the county officials asking for information. In answer to probably two of my letters I received intelligent and satisfactory replies. Probably a half dozen more gave me some figures which were of very little use for purposes of comparison, and to my other letters I received no replies, although the first request was followed up by a second and a third letter. I then began an effort to secure copies of the newspapers in which had been printed the financial statements of the counties. I succeeded in securing probably ten statements and, after a fruitless attempt to coördinate these statements so I might secure information which would enable me to know whether in New Hanover County we were doing better or worse than our neighbors, I became hopelessly lost in a jungle of statistics and reluctantly gave it up as useless, and turned my attention to doing what I could to place our own county affairs in such condition that they could be understood by those of our taxpayers who might be inquisitive enough to want to know how the money was handled which they paid for taxes.

Poor Business Methods in County Offices

2. In January, 1911, there was published in the daily papers of Wilmington, occupying sixteen columns of advertising space, a statement of the finances of New Hanover County, which I have no doubt complied strictly with all legal requirements. The greater part of the space was occupied by a numerical list of the vouchers issued by the treasurer for the preceding twelve months, the entire list for the year being thus published at one time. This, of course, was useless so far as it gave the public useful information, but it furnished valuable patronage for the leading party paper in the county. This list of vouchers was followed by statements of the separate funds handled by the treasurer, on the debit side of which would be the entry "By taxes received from sheriff $.....," and on the credit side of which would be the entry "To warrants paid and treasurer's commissions $....."

These statements furnished about the same information as that contained in the cash account of a certain housewife who was given a neat little book by her husband and enjoined to enter on one side the amount of money received for household expenses and on the other, or credit side, the sums paid out. At the end of the week when she came to exhibit her accounts to her husband she was delighted to tell him they balanced to a cent, and, upon examination, there was found entered on the debit side the amount received and on the credit side the concise entry "spent it all."

Having become interested in county finances, and being of an inquisitive mind, I addressed a short communication to the treasurer asking him to state publicly the total amount of his compensation received during the previous year for handling the funds of the county. The treasurer seemed averse to giving the public this information, but referred anyone who wanted to know more to his books. After making a vain effort to secure the information from the Board of County Commissioners, I was forced to make some investigation myself, the result of which developed the fact that the treasurer was receiving between four and five thousand dollars annually. Not a cent was taken illegally and I have not the slightest doubt but that the work performed by the treasurer was done as correctly as it could have been done by anyone. The banks, however, which received the deposits were doing, as is now the case in a number of counties, the greater part of the labor of handling the county's money.

The chagrin and astonishment with which the public received the developments brought out by these inquiries was sufficient to cause the defeat in the impending election of the treasurer and the board of commissioners, who for years had been invincible, and the substitution of the salary system of remuneration of county officers for the old-fashioned and out-of-date fee system.

It was thus I first commenced to take an interest in county affairs and that interest has continued, although for some time I have not been actively connected with county administration.

Defects in Our County Finances

3. If I should attempt to speak to you on every phase of county finances I could not hope that what I say would be of very much value. It would only be possible to refer very superficially to the principal divisions of county finances, and, if there is any good at all to be derived from what I can say, it must be drawn from my experience with the details as I have seen them while connected with county government. While I may be able to point out what may be termed defects in our county financial system it must not be inferred that nothing better can be done without the enactment of new laws. I am fully persuaded that our present county financial system, with all its failure to accomplish what is desired, is not so terribly bad if the laws as they exist were enforced.

Lawless Tax Collecting

4. A recent report from the State Comptroller's office of New York contains the following: "Examination of the accounts and fiscal affairs of the several municipalities in the state made by this department . . . shows that in not a single county have taxes been levied and collected in the exact manner prescribed by law." I feel sure this is true to as great extent in North Carolina as in New York.

We all know the chief source of the county's income is the general property tax. In order that this tax shall be collected the law requires all owners of property on certain days to make a list of their taxables and return this list properly certified to the list taker. The law requires all property to be listed for taxation at its true market value. This requirement can not be made clearer by the use of any other words, but it is not enforced in any community in the state, and changing the law or adding to it will not accomplish the result desired until the one essential thing is done, and that is for proper persons with full responsibility to be elected to fill the offices.

Although the subject has almost been worn threadbare, and although any reference to the methods of valuing property for taxation is apt to cause unlimited and wide discussion and is not easily disposed of, I believe the suggestion I am about to make will be valuable, no matter what system of levying taxes is adopted. Until some radical change is made in present methods of assessing real estate for taxation, I would urge all county officials to require the assessors to have some definite rule to work by when making their valuations. It might be well to require by law that this be done, but a suggestion to an assessor should be sufficient.

Taxables According to Standards

5. What I mean by a definite rule is that in a city or town a certain unit of value should be adopted, that unit being a lot a fixed number of feet deep and a fixed number of feet front. The value of this unit being arrived at by recent sales in the most valuable part of a city, and the rate per foot both for frontage and for depth being thus fixed, it should be applied without variation to all other lots, the value of the vacant lot being first decided and then the value of the buildings added, but a record of the value of each being kept separate. As the assessor's work progresses to blocks adjoining and distant from the block where the unit of value has been selected, the value of the unit should be decreased.

But the main idea is to have a uniform standard of value which will be applied impartially to all similar property, whether the valuation is to be 25 per cent, 50 per cent, or the entire and true value—the value of land and the buildings thereon being kept separate. This same process could be used in the country.

At the last general tax listing in New Hanover County we had a board of assessors which adopted this plan, and the changes made in valuations in certain parts of the city were startling. A tremendous storm of protest was raised by a large number of property owners; a committee was even appointed by the Chamber of Commerce, at the request of these property owners, to make an investigation, but the result of the whole matter was that the valuations of the assessors stood in nearly every case, and the reason for it was that they could explain precisely how any valuation was arrived at and no one could dispute their contention that equity required the application of the same rule to every property owner—unless there were exceptional circumstances calling for some variation.

Unpaid Taxes

6. Another great and growing evil is the large amount of property which every year is not listed for taxation and upon which tax is not paid. Although the law is very plain and positive on this; although the officials give daily notice and warning to every property owner of his liability to heavy penalty for failure to list; although notices are posted in prominent places throughout the county calling every one to attend to this duty, there is never a year passes but that a considerable number of property owners fail to list their taxes. In addition to the number who fail altogether to list their property there are those who list and fail to pay.

I venture to say, there are no two counties in the state where these two classes are treated alike. Up to a few years ago the law provided

that all who failed to list their taxes should be charged with double tax. When I became connected with county government I found this law to be practically a dead letter, and our board of commissioners, being convinced the penalty was too great, persuaded our Representative in the Legislature to secure a change in the Revenue Law which provided for a penalty of 25 per cent. For those who list and do not pay there is no plain provision in the law and the commissioners of each county seem to make their own conditions. Of course it is understood that this refers only to the listing of real and personal property. The failure to list poll tax is a misdemeanor and makes one subject to indictment by a grand jury and liable to penalty. A county financial statement which would accurately and clearly set forth all the facts and figures bearing on unpaid taxes, would be an anomaly, but such a statement would be of the greatest value. Every statement of this sort, as a matter of course, should be uniform in every county.

I do not know how it may be in a majority of the counties in the state, but in my own county the next step in the collection of taxes is the most vexatious and unsatisfactory of all. On a certain day the sheriff is required to sell all property upon which taxes have not been paid. The law here also seems to be ample, but its enforcement is a travesty. The law provides that after all efforts are exhausted to collect tax on real estate out of the taxpayer's personal property then the sheriff shall sell such portion of the real estate as may be necessary to pay the tax on the whole. There may be a county somewhere in our fair land where a diligent effort is made to collect this tax out of personal property but I do not believe it. It would cost the official his office and therefore it never has been and never will be strictly enforced.

The fault here lies, as before, not so much with the law as with its administration. The easiest way out of the trouble is for the sheriff to go through the form of selling the property, for, although he thereby loses his commission, he profiteth himself by the salvation of his job. I have never yet seen a county balance sheet where the amount of uncollected taxes due the county has been accurately shown. Even if the amount due according to law could be shown accurately, it would be of very little value in a balance sheet as showing the assets of a county, for the reason, as stated before, that the law is not enforced uniformly in the counties and it would be impossible to tell what proportion of the whole amount would be actually collected. I do not believe there is any similarity in the methods employed in a majority of the counties in handling these delinquent taxpayers.

In my own county (New Hanover) the amount uncollected is increasing with great regularity. Last year the amount of delinquent tax on property sold and bought by the county was $8,792.86, and the

total amount due the county on property which stands in the name of the county is approximately $30,000, and is increasing each year. I cannot point out the trouble, other than the failure to levy on personal property or find a bona fide purchaser for the real estate. As the property is regularly advertised for sale, the sheriff goes through the form of offering it to the highest bidder, but no one offers to buy and the sheriff is forced to bid the property off for the county. Eventually the property may be sold by its owner and then there may be a settlement of taxes, always with an abatement of a great part of the accrued penalties; but this is a very unsatisfactory method of collecting taxes, and is a distinct injustice to those who promptly attend to the payment of their amounts.

I have in mind a valuable piece of property in the city of Wilmington, a comparatively modern dwelling on a medium sized lot worth probably $10,000 or $12,000, which has not been listed for years. The owner's attention is called to the matter every year, personally by the tax lister, by notice through the mail, and by advertisement in the daily papers, and he is urged to list his property, but he consistently neglects to do so and the taxes accumulate year by year. It it were possible for the county to take possession of this property and rent it as would be done by any other purchaser, it would soon result in the taxes being paid, but it is simply bid in by the sheriff, a tax deed is made to the county and the process repeated year after year.

The law dealing with delinquent tax payers in North Carolina is referred to by a writer on the subject as "farcical and meaningless," and he goes on to say that "it is not the strength of the tax law and the administrative machinery, but either the innate loyalty of the citizens, or their inertia and ignorance, or their dislike of litigation" that makes any of them pay their taxes.

A uniform method of making up a balance sheet for the counties would bring out these differences and point out to the uninformed the proper methods to pursue so long as our laws stand as they are today, but my purpose is not so much to point out proposed changes in the laws, as this will be done by others, but to suggest how to act under the laws as they exist at present.

Maps of Real Estate

7. If you will pardon a digression I would like to call attention to another reason for failure of the county to receive taxes on all the property within its borders, and this is the inaccurate and defective descriptions of country property. Although it would involve considerable expense there could not be a better investment for any county than to have prepared by a competent engineer a full and accurate map of the county, showing the exact dimensions of each separate piece of

property. The practical working out of this would not be difficult as the entire surface of the county could be mapped on a very intelligible scale and bound in sections in loose leaf form, somewhat as the maps of large cities are now prepared for the use of fire insurance companies. Changes in ownership should be marked on this map as deeds are recorded, just as is done now on the block books which tax officials are obliged to keep in every city of any size. With a reference map of this sort it would not be necessary to ask an owner of country property how many acres are contained in his tract of land. Now the description calls for so many acres "more or less," and you can safely wager when it comes to calculating the value of a farm at so many dollars an acre it is generally "less" rather than "more."

In New Hanover County, for instance, and this is the smallest county in the state, the clerk of the board of commissioners estimates that in some way 30,000 acres of land are not listed for taxation. In other words there are known to be a certain number of acres within the boundaries of the county, but the number of acres in the city of Wilmington, together with the number in the separate pieces listed in the country, is 30,000 acres less than the total acreage. This discrepancy could not exist if the county possessed an accurate map showing the holdings of each property owner. Such a map as this would also be invaluable to lawyers when drawing deeds and when searching titles, and to real estate men when subdividing property for sale.

Costly Duplication in City Counties

8. After the tax books are made up and turned over to the sheriff the next step is the collection of the taxes. In New Hanover County four-fifths of the values of the entire county are in the city of Wilmington. There are other counties in which a great percentage of the valuations are in a city. According to our present laws to collect these taxes, there is no option but to maintain two tax collecting offices, one for the county and one for the city, just across the street from each other, with a full corps of clerks with resulting expenses. The force in either office could easily do the work for both, and thousands of dollars saved.

There is also duplication of legal services; of engineering services; of road machinery; of officials of one sort or another, a great part of which could be saved if we had the legal power to consolidate these activities. But this matter of consolidation is somewhat foreign to my subject, and is one which calls for separate treatment.

The Salary vs. The Fee System

9. In most counties a percentage is still paid for the collection of taxes. This method of compensation is being changed graudally by

each Legislature, and county after county is abandoning this old and antiquated system and putting all their county officials on salaries and requiring all fees to be turned into the county treasury. The one great evil to be contended with after the salary system is adopted is that the member of the Legislature from a county usually feels he is the person to fix the salaries to be paid and in a great many cases to create the offices to which the salaries attach.

A few years ago we had an experience which I have no doubt has been the same with many other boards of commissioners. Our board desired an officer whom they could depend upon to assist in enforcing certain laws which were being flagrantly violated. We requested the appointment of a special person as a deputy sheriff and were flatly refused. At the last session of the Legislature, in opposition to the desire of the board of commissioners, over their protest, and without previous public notice, the salaries of six of the county offices were changed (raised of course), a new and needless office was created, the incumbent named and his salary fixed.

Some day when there is a more equal division of the thinking men of the community between the dominant political parties, the one which would undertake to impose upon the people such a mockery as this and stand sponsor for it would have its candidates in the next election buried under an avalanche of votes. And my sincere hope is that the day is not far distant when the thinking men of the state will be more equally divided between the parties.

County Government a Headless Affair

10. Most persons are under the impression that the board of commissioners, with its chairman, is at the head of the county government. We may have been under this impression at one time in our county but soon found out our error. The board does have authority to say how about 19 cents of the entire tax levy may be spent, but its authority over the balance of the levy, over any county official, such as the sheriff, clerk of the court, coroner, constable, county judge or recorder, is nil. The chairman of the board does have the honor, however, of presiding over the meetings of the commissioners, signing the warrants for the salaries of the many county officials (which are fixed in Raleigh), and of smiling and trying to look pleasant when complaints are made about bad roads, excessive tax assessments, or the delinquency of some county subordinate, over whom neither he nor the board has any control. No wonder Dr. Fairlie, Professor of Political Science in the University of Illinois, wrote some years ago of county government in the United States, "The present decentralized and unorganized administrative machinery of county government produces inefficiency and waste in the transaction of public business.

Originating in a vague theory of local self-government at a time when, under frontier conditions, public business amounted to little, it has proved entirely inadequate to the complex social and industrial problems of today."

The Annual Balance Sheet

11. While I have been appointed to say something about an annual balance sheet it would never be necessary to assign such a subject if certain changes were made in our form of county government. No one can imagine officers elected on a short ballot, where responsibility could be clearly fixed on a few individuals, so managing the finances of the county that the same sound business principles which must prevail in any successful business would not be adopted by them. There would naturally be provided an annual audit of all county finances by a competent public accountant; there would be an annual statement of assets and liabilities which would accurately exhibit the condition of the county showing the foundation upon which the credit of the county was based, so that its bonds would sell for the highest market price. Unless the county is fortunate enough to have as its auditor or treasurer an expert accountant, and this is a remote possibility, it should employ an expert who is familiar with public accounting and give him the job by the year to audit all the county offices.

Preferably, in my opinion, this accountant should be from some other community. He would prepare and see properly installed a system of bookkeeping, drawn from his experience in other similar offices, which would simplify all office work and reduce the clerical work to a minimum. He would prepare annually, if the treasurer could not do it, the balance sheet which would clearly show the following facts:

Under the head of assets it would show the amount of cash on hand in each separate fund; it would show the value of the necessary investments of the county, such as the courthouse, the county home and farm, the school houses and grounds; the amount of taxes due by the sheriff and also the total amount of delinquent taxes due by individuals. It would also show the amount of sinking fund set aside for the redemption of bond issues. On the other side of the balance sheet would be given full information in regard to each bond issue, showing rate of interest, date of maturity, and amount of accrued interest. It should also show any amounts due for money borrowed temporarily, or floating indebtedness of any nature. It should show as a liability, separate from other items, what part of a refunded debt was incurred for improvements long ago worn out.

A few years ago I knew of a county in which no record was made in the treasurer's statements of warrants issued but not paid. The only permanent record was when the warrants were paid, and it was impossible to tell at any time the total amount of warrants outstanding.

A similar condition to this would be for an individual to issue checks indiscriminately and make no entry on his books until the end of the month when the bank returned him the checks which had been presented to it for payment. I am afraid this method is still in force in not a few counties.

State Uniformity in County Accounting

12. But after all the great thing to be desired is uniformity in accounting in all counties. It would even be better if accounts were not so perfectly kept if we could secure the same kind of accounts in all counties. These accounts should, of course, be published.

Improved methods would come naturally as a result of comparisons which would be instituted by taxpayers and public organizations. These accounts and statistics should be in such form that comparisons could be made not only as to time but also as to units.

It is well to compare the expenses of the county this year with the expenses last year, but it is much better to be able to compare the cost per mile of a 16 feet wide macadam or concrete road in one county with the cost of a similar road in another county. It is essential that we should know the amount expended on schools this year as compared with last year, but it is just as valuable and more interesting to know how much per capita for children who attended school was expended for education. We want to know just how much each county is expending each year for prisoners, or for the care of the county home, but we also want to know how much per day per prisoner it is costing us, and the same information for inmates of the home. We should have standard units of comparison for every service rendered the county.

Another statement which I found to be of great interest to taxpayers was one which showed plainly and precisely how $100 of taxes was expended. It gave the exact proportions of $100 which were paid for the support of schools; for building new roads; for maintaining old roads; for interest; for sinking funds; for expenses of courts; for charity, and so on through all the separate activities of the county. I believe more taxpayers had something to say to me about this statement than any other published during the time I was connected with the county government.

Uninformed, Unconcerned Democracy

13. But after all a great part of the shortcomings of county officials and a great deal of the looseness which prevails in the management of county affairs can be charged to the people themselves. There may be some question as to the advisability of a law making suffrage compulsory, but there could be no question of the advisability of a law

(if it could be enforced) making it compulsory upon every taxpayer to interest himself to some extent in acquiring a certain amount of knowledge of his county's financial affairs.

A few years ago there were evidences of dissatisfaction with the tax rate of our county as shown by short communications appearing in the newspapers. The Board of Commissioners were convinced that an increase for the coming year would be necessary and had made some effort to prepare the public for it. A few weeks before the date when the tax levy had to be made I published in the daily papers a budget or estimate of the next year's expenditures and also an estimate of receipts, showing plainly that we could not get through the year on the same tax rate. In my communication accompanying the estimate I asked that any citizen or taxpayer who objected to an increase in the levy should indicate, either through the newspapers or at the next meeting of the board, where he thought a reduction could be made in the estimated expenses. Not a single taxpayer accepted the invitation. The increase in the levy was made, and for some time afterwards nearly every issue of the papers contained some criticism of the excessive tax rate which was being laid on the community, and the necessity for the strictest economy by the officials.

It must be remembered that my experience in county affairs has been drawn from a county in which there is a very large percentage of business men and men familiar with financial matters, and these have a great deal to do with molding and guiding public opinion. The glaring defects about which we read so often have not existed in New Hanover County for a number of years, and our affairs are in almost as good condition as we can hope for under existing laws. Every department of county business except the Board of Education, and that would have been done if the Board of Commissioners had possessed the necessary authority to require it, is regularly audited by an expert accountant in no way connected with our county government. Possibly some of the improved methods we have adopted, while they work admirably for us, might not be desirable in a large county with no city of considerable population. If the State required all counties to be uniform in methods, records, accounts, reports, etc., the county audit would be sufficient and there would be no need for the State to attempt to provide an audit which is perfunctory and of little value. If there were uniformity, taxpayers in those counties which did not compare favorably with their neighbors, and organizations such as yours, and publications such as the University *News Letter*, would soon be asking unpleasant and embarrassing questions. Therefore, while no opportunity should be neglected to improve any part of county administration, the part of wisdom is to persistently press the reform of a system known to be illogical and cumbersome.

Constructive Suggestions

14. If I should attempt to suggest the needs most sorely felt in our county administration, I could not do better than to use the words of the Director of Westchester County (New York) Research Bureau in enumerating the needs of his own county:

1. The greatest efficiency consistent with economy in the administration of public office.

2. The greatest economy in the expenditure of public funds, consistent with efficiency.

3. Such a system of public accounting as will answer all questions of the conditions of public funds at any time.

4. Such a system of public service records as will show in detail the efficiency and fidelity of public employees.

Although we may never expect to accomplish the perfect administration of county affairs until the people themselves arrive at a just appreciation of their duties and responsibilities in the selection of public officials, I am satisfied we would come very much nearer to attaining the goal if we should change our laws so as to provide:

1st. A small board of commissioners with complete authority over all county business.

2d. Machinery by which county and municipal activities could be combined whenever the people desired it.

3d. Uniformity in the keeping of all records and accounts, their periodic auditing, and publishing of full information in convenient form for circulation.

4th. Changing of the tax laws, preferably in line with recommendations made by the State Tax Commission.

CHAPTER X

County Accounting: Uniform Systems and County Budgets

GEORGE G. SCOTT, C. P. A., *Chairman N. C. State Board of Accountancy*

1. DEFINITIONS. Practical accounting is divided into two distinctive classes, viz: Commercial Accounting and Governmental Accounting.

There is a recognized distinction between these two classes, notwithstanding the underlying principles of both are identical.

Commercial Accounting is distinguished from Governmental, in that it covers the operations of a profit-making undertaking, that may be unlimited in its scope of activities through individual control or ownership. It is a system of accounts that produces information of the profits or losses of a business of profit-making.

Governmental Accounting is a system of accounts that covers the operations of the functions of government, limited in its scope of activities by law and public control. It is a system of fund accounting that produces information of the operations and condition of its funds.

The general scope of Governmental Accounting covers all of the departments and institutions of the state or government, also towns and cities, counties and other political divisions.

There is no phase of governmental accounting that occupies a higher position of general importance, and at the same time has developed so little and is so crude and so inadequate and out of date as are our county methods of accounting.

The principle of county government is what is known as the federal form, in that it is departmental; each department or officer is independent of the other, with no central accounting control.

Each officer, board, or commission, in their independent relations one to the other, maintains his or its own accounting procedures without any regard to the requirements necessary for the preparation of a general financial statement of the county as a whole.

The laws affecting the accounting procedures of a county do not contemplate a system of accounts beyond the account of cash handlings.

There is no provision requiring the maintenance of general books of accounting control that will control the liabilities, the revenues and expenses, the acquisition, disposition, and custodianship of values, which are necessary to exhibit correct information of the operations and the financial condition of the county.

While the volume and complexity of county finance has yearly increased, there has not been any advancement in the methods of control, which has adversely affected the efficiency of administration more than all other factors combined. It is a fundamental principle that the efficiency and economy of administration cannot be any higher than the accuracy and intelligence of the information produced by an adequate system of accounts.

In an unpublished review of the accounting systems of the State Departments, State Institutions, Municipalities and Counties of the State, which I had the pleasure of preparing last year for special purposes, are statements concerning certain phases of the subject under discussion which I shall quote:

"Our laws, governing the plan of departmental organization of the state, provide that the business of each department be conducted in a separate and independent fashion, and contemplates that each of the organizations shall be responsible for its own accounting system, with limitations to cover the record of operations represented only by a movement of cash, and omits to require the departments, institutions, municipalities, and counties of the state to maintain an adequate system of accounts to record all transactions affecting the acquisition, disposition, and custodianship of values, and a controlling system of the expenses and revenues.

"While the scope of the plan of state government is departmental, it fails to provide a central department of general accounting and statistical control, in which the financial statements of the departments and institutions may be consolidated into a general statement that would exhibit a correct view of the financial position of the state.

"The inadequacy of the system precludes the construction of satisfactory comparisons of the institutional operations and departmental economies.

The accounting systems of the state, with few exceptions, which includes its departments, institutions, municipalities, and counties, are what is known as the 'Cash Book System,' or the receipts and payments system."

2. Cash Book System. In a cash book system of accounting, the accounts of the operations are maintained (if any accounts are kept at all) and supported only from the record of receipts and disbursements of cash. A statement prepared from such a system of accounts is called a statement of receipts and disbursements. A statement of receipts and disbursements is an account of cash handlings, and is a schedule supporting the cash balances and performs no other functions. The classification of the accounts of such statements merely indicate or specifies the accounts affected by a movement of cash, which as a whole is meaningless, valueless, a misguide, and the information produced leads to nowhere.

Cash receipts are not revenues. A statement of receipts is a record of the conversion of assets into cash, or the creation of liabilities.

Disbursements are not expenses. A statement of disbursements is a record of the extinguishment of liabilities or the conversion of cash assets into some other class of assets.

There is an important distinction between a statement of receipts and disbursements and a statement of revenues and expenses.

A statement of revenues is the ascertained income belonging to the fiscal period, regardless of when or how it is collected.

A statement of expenses of the fiscal period is a record of expenses belonging to the fiscal period, regardless of when or how they are paid. An annual statement of the receipts and disbursements of a county, representing the collection of its revenues and the payment of its expenses that may belong to a past or future fiscal period, is entirely a different statement from a statement of revenues and expenses showing all revenues and expenses belonging to the year, whether they are collected or paid.

The cash book system is a record of the revenues or other receipts that may belong to the present, past, or future fiscal period, instead of a record covering the period to which they belong. The expenses are recorded when they are paid instead of being recorded when they are incurred.

With few or no exceptions, the counties of the State maintain only the cash book system, and this accounts for the failure of the counties to submit complete and intelligent financial statements that would exhibit a correct view of financial conditions.

To illustrate the distinction between a statement of receipts and disbursements and a statement of revenues and expenses, reference is made to the accountant's report of the audit of the State Treasurer's books covering the fiscal year 1913.

The accountant's report containing the constructed account of the general fund of the state showed a deficit amounting to $372,045.85 while the books and the report of the State Treasurer presented a view of the condition of the fund by showing a cash balance amounting to $333,-040.28, representing a difference of more than $700,000.00.

In the case of a large and important county of the state, the commissioners submitted a statement at the end of a fiscal year covering the receipts and disbursements, purporting to present a correct view of financial conditions that showed the county was in excellent condition.

When the books were audited by a qualified accountant, and the proper accounts set up and constructed on a basis of the revenue and expense system, information was produced showing a deficit of more than $200,000.

The general limited knowledge of the theory of practical accounting presents the most difficult problem in the task of bettering our accounting methods.

It is unfortunately true that the professional men of our country, who are largely college graduates, know even less of the science and theory of practical accounts than the average uneducated bookkeeper.

When one of our most distinguished legal authorities was asked to address a body of accountants on some phase of the profession, he replied in embarrassment that there was one thing he gave himself credit for, and that was, he had sense enough to acknowledge his ignorance of statements and figures. He had never been able to comprehend any kind of statement made up of figures beyond a simple statement of cash receipts and disbursements.

It can be authoritatively stated that this is not an exaggerated admission of the average lawyer, who represents a high class of our educated citizenship, who is responsible for our legislation, and who is the product of this and similar institutions.

A student may distinguish himself in his college courses, but if, in the completion of his education, he omits to equip himself with a knowledge of the theory of practical accounting, he will go out in the world largely deficient.

The complexity of business transactions in the modern development of human activities now demand a knowledge of the theory of accounts by both the professional and business man.

Does not the analysis of this phase of the subject suggest that, after all, the responsibility for the inadequacy of the accounting methods of not only our counties and municipalities but state departments and institutions rests on the educational institutions for their failure to include in their curriculums practical accounting and commercial economics?

3. County Government. The complexity of our county government is not generally known. The various special laws enacted from time to time, together with the general laws, have made the government of our counties the most unscientific of any known governmental organization.

Counties are divided into districts known as townships, and each township has its own functional organization under special and general laws.

There are in some counties as many as five to twenty separate and independent authoritative organizations, commissions, or boards, such as County School Boards, District School Boards, County Road Commissioners, District or Township Road Commissioners, and various boards or commissions to handle special funds. In one county of the state it appears that under the general and various special laws it has 104 separate and distinct funds. In some counties there are as many as five or six custodians of cash exclusive of the regular county treasurer.

Under the general laws, and as contemplated in the original organizations of our counties, considerable power and authority is invested in the board of commissioners. Under the wide-open privilege granted

our representatives in the legislature to introduce and have enacted special laws affecting their respective counties, there have been enacted from time to time special laws affecting the authority and powers of the commissioners to such extent that in some cases it has reached a point of absurdity.

An analysis of county government will show that some counties contain so much politics, and are burdened with such an unceasing enactment of special laws dividing the government into independent units and the authority and responsibility so divided and disseminated, that efficiency and responsibility are apparently destroyed.

4. BOARD OF COUNTY COMMISSIONERS. Some one has defined the board of county commissioners and their duties under the general and special laws in the following language: "A board of county commissioners consists of three to five men who have defeated their opponents in an election that is held every two years." "Their duties are to meet every first Monday of the month for the purpose of ordering the payment of county claims."

The definition is not as incorrect as it may appear to be incomplete.

The most conspicuous defect in connection with the duties of the county commissioners is that, instead of maintaining a system of control at the purchasing end, or at the time the liabilities are incurred, the unsuccessful attempt is seriously made to control the expenses by a process of inspection of the bills rendered therefor, which may have been incurred without their knowledge or consent. This sort of control is only limited to their power of the postponement of payment, which affords a conspicuous false basis for believing that the power of directing the payment of a debt is the power of controlling its making.

The fact is overlooked that expense-making control is governed by the power of authority to incur the liability, and not by the power of approval of its payment. Approval of a claim for payment is the exercise of the authority to extinguish the liability.

Examinations of the methods of county administration have disclosed a laxity and inefficiency resulting from the ignorance of the effect of operations on county finance, which is due to the inadequate cash book system information, that could not be found in any class of successful private business.

The final result of such unscientific and unintelligent administration is a loss and waste sustained by the taxpayers that in amount can only be approximated.

5. COUNTY SHERIFFS. Under the law the sheriffs are the tax collectors and collect practically all of the county revenues. For his services under the general law he is paid 5 per cent of the first $50,000 and 2½ per cent on the amount in excess of $50,000. In addition to the commissions for collecting the revenues, he gets certain fees for serving legal papers.

Under special acts some of the counties have what is known as the salary system, and in such cases he is paid a stipulated salary instead of commissions.

He is charged with the responsibility of collecting not only the ad valorem taxes for both county and state, but all of the special licenses or privilege taxes for both county and state.

The annual tax books are given him in September or October of each year, prepared from the individual tax returns made during the month of May of each year and the statement of the corporation and excess taxes furnished by the State Tax Commission.

The sheriff is elected by the taxpayers of the county, and his popularity as an officer may rest on his tactful methods of collecting taxes from those to whom his continuation in office depends.

The methods of handling the funds that come into his hands are too well known to be interesting. He does not turn into the county treasury his collections in a manner demanded by a modern business system, but, instead, his remittances may be at intervals or at such times as he may respond to the pressing needs of the county.

He deposits his funds to the credit of accounts he controls, and frequently to the same bank account with his private funds; when in such cases county funds become mixed with private funds.

He may not keep a cash book account of his detail collections, and in some cases he nor any one else knows what he has collected or what he has not, except by crude or approximate methods.

Very few sheriffs maintain an office where taxpayers are required to go to pay their taxes, but instead, he makes his collections on the highways or at central points most convenient to the taxpayers.

Under the present system, the status of the account of the sheriff is unknown before the arrival of the date of final settlement of the tax book charges. It is not a very unusual occurrence for him to receive the tax books for the incoming year before he settles the taxes of the past year, giving him an opportunity of collecting from the new tax books a sufficient amount to settle the balance due on the old books.

In one case where the sheriff obtained the new tax books prior to date of settlement of the old charges, he used more than $20,000 collected from the new tax books to settle the former charges, enabling the county commissioners to close their fiscal year with no unpaid claims.

It is seen that the concealment of the shortage of the sheriff and the liability to the incoming year was successfully accomplished.

It is obvious that under such inadequate and out-of-date methods it is possible for a board of county commissioners to close a fiscal year showing no unpaid bills or indebtedness, and at the same time the county may have a deficit amounting to many thousand dollars.

It is further seen that such methods make it possible for large sums of the public funds to be appropriated to private use, at least temporarily, without the knowledge of the commissioners or the public.

6. COUNTY CLERKS. County clerks are court officers. Their principal duties are to keep the records of the civil and criminal courts.

The official duties of the county clerk require the handling of funds as he is custodian, with few exceptions, of all court funds and other receipts arising from his office.

Examinations of the books of county clerks have disclosed that, in most cases, no cash book account is kept showing the receipts and disbursements of his office. The condition is such that it is a task of great difficulty to make a satisfactory audit of his books.

The books consist largely of reference docket records, and to audit these records and prepare a statement of account requires a construction of various accounts that enter into an intelligent statement.

In the absence of a detail cash account and properly maintained system of accounts, it is clearly seen that the amount of cash he has on hand belonging to his office or to claimants is unknown, except as evidenced by his bank book account and his periodical reports.

In the course of years, the trust funds and unclaimed fees may accumulate and amount to thousands of dollars, of which no intelligent accounts are maintained except in the scattered reference records and unaudited reports.

While these items may be duly recorded in official docket records waiting disposition or for claimants that may never come, and are not turned into the county treasury, the question arises, What finally becomes of such funds?

7. COUNTY ACCOUNTING AND FINANCIAL STATEMENTS. There is no general law requiring the books of the county to be audited by certified public accountants. The law does not contemplate the maintenance of general books of account, but instead, provides for the examination and audit of all claims presented for payment in a cash book system.

Section 1389 of the Revisal provides that the board of commissioners shall elect by ballot a finance committee composed of three intelligent taxpaying citizens whose duty it shall be to inquire into, investigate and report by public advertisement, at the courthouse and one public place in each township of the county or in a newspaper at their option, if one be published in the county, a detailed and itemized account of the condition of the county finances, together with any other information appertaining to any funds, misappropriations of county funds, or any malfeasance in office by any county officer. It shall be the duty of the finance committee to make and publish their report on or before the first Monday of December in each year.

Pursuant to this law, it is the practice of some of the counties to appoint a finance committee. The citizens selected may be chosen not

for their accounting ability, but on account of their business or political standing. The published reports are sometimes seen, but they are not financial statements that exhibit a correct and intelligent view of the financial position of the county.

There are, however, a few of our counties that require a detail audit by certified accountants and that have intelligent financial statements prepared that set forth the condition of the county.

Examinations of the books of county officers by qualified accountants have disclosed some very interesting and serious defects in the present methods.

In one case it was discovered that the county treasurer had charged out in his cash book the amount of the interest on the outstanding bonds at the time he remitted the funds to New York banks to meet the maturing coupons, and again charged the same amount out as a disbursement when he received the coupons from the bank, making a double charge for the same disbursement. This had been done a number of times, notwithstanding his books and accounts had been audited and examined by the committee and found correct. The certified accountant who discovered the errors found by investigating the transactions evidence that the errors were committed through ignorance rather than with an intent to defraud.

In another case, the county treasurer or the committee who examined his books made an error in the addition of the disbursements of his books of several thousand dollars in favor of the officer which was not discovered until the accountant examined the books three years after the treasurer had gone out of office.

The most frequent errors are found in the settlements and reports of officers, especially in the statement of settlements of sheriffs.

The preparation of the account of the settlement of a sheriff is a task of some difficulty in the absence of proper recorded information, and requires an experienced qualified accountant.

It is sometimes found that settlements are not made annually with the sheriffs. In one case there appeared to have been no settlement for four years, and in such case the sheriff nor any one else had any idea what he was due the county.

A number of counties throughout the state have adopted the salary system, which provides that the county officers be paid a stipulated salary instead of commissions and fees, and that all commissions and fees be turned into the county treasury.

Accountants have discovered that very few if any of these counties maintain a proper system of controlling accounts of the officers' fees and commissions. In their cash book system, the revenues from this source are shown as the amount collected instead of the amount charged the officers. It is clear that in absence of proper controlling accounts of these fees and commissions that are chargeable to the officers respon-

sible for their collection, it is not known whether they are all collected, and if collected, whether they are all accounted for.

Some of the counties have what is known as a "county auditor" whose duties are prescribed and chiefly consist of auditing the claims presented for payment and the preparation of the tax books.

It is well known that county auditors are not in all cases qualified accountants possessing the ability to devise, install, and maintain a proper system of accounts, or to prepare and construct intelligent financial statements of the county.

These officers are appointees, and are of course not required to pass the examination conducted by the State Board of Accountancy as to their qualifications. They may be in some cases the best obtainable for the limited compensation provided, and from the knowledge of the commissioners of the qualifications required for the position.

County auditors should be qualified accountants who understand the theory of practical accounts. There is a wide distinction in the ability required to audit claims presented for payment and that which is required to devise, install, and maintain proper controlling accounts. The general books of account should present the necessary information required in the preparation of statements that will exhibit a correct view of the operations and financial condition of the county.

8. UNIFORM SYSTEMS. It is impossible to satisfactorily determine the efficiency of administration of county governments, without comparative information produced by a system of uniform accounts.

A uniformity of the classification of the accounts of revenues and expenses is necessary for a comparative analysis which would produce information of the highest statistical and economic value. A uniform system of accounting procedures would present to the public comparative costs of operations. It would be possible to determine whether the administration of one county government was more economically administered than another. The information produced under such a system would be of the highest interest and value to the taxpayers. The annual year-book of our counties would command the largest circulation of any character of governmental reports or statistics. The statements and reports of one county would be well understood by the taxpayers of other counties. It would be a simple and practical teaching of governmental economics. It would present a basis for the solution of our tax problems.

A manual of accounting procedures should be prepared under the authority of law covering the maintenance and the books required, also the statements and reports of officers. The manual would show in detail how the general books and accounts should be kept, how to close the books and to prepare uniform financial and operating statements for each administration division, office, and fund with their interlocking relationship to the general consolidated statement of the county as a whole.

Under such a system the expense would be set up when incurred, regardless of when they may be paid, and thrown into the period they belong to; likewise, the revenues. The properties and all other assets and liabilities would be set up on the books of account.

The economic advantages of adequate and uniform accounts for counties can be illustrated in the case of the transportation companies of the country.

One of the first important things done by the Interstate Commerce Commission when it was organized under the federal laws was to devise and establish uniform system of accounts for all transportation companies. The results have been marvelous. The railroads of our country are producing comparative information of operations by the uniformity of accounting methods that have resulted in an efficiency unparalleled in the world's history of transportation operations.

9. Budget System. What is known as the Budget System is a financial program of the estimated operating revenues and expenses carefully and intelligently charted and worked out in detail covering a fiscal period.

A distinctive advantage of a budget system for a county is that it presents the proposed financial program as a whole in its relation to the past and future.

When proposals are dealt with in a separate fashion, as is now the practice, economy is impossible. Every item may be dealt with carefully and honestly, yet the sum of the totals may present an unpleasant view and have an unsatisfactory effect on the finances as a whole.

It is quite impossible to prepare a budget from an inadequate system of accounts. A budget cannot be prepared from cash book information. The revenues and expenses of a county covering and belonging to the past year must be known in a classified detail, in order to have a basis for formulating a budget for the future year.

The counties of the state do not maintain sufficiently adequate systems from which satisfactory and intelligent budgets can be prepared.

The most important work of a board of county commissioners during their entire term of office would be the consideration and adoption of the annual budget of the county.

Budgets should be published and the taxpayers given an opportunity to be heard before adoption. The adoption of the budget means that the board has appropriated the estimated revenues of the incoming year for the purposes stated.

The budget after being prepared and adopted, in a classified detail, presents a clear and intelligent view of its effect upon the finances of the county as a whole.

In the office of county commissioners, where the general books are kept, the budget accounts are set up on the budget ledger, each account credited with its allotment. To each of these accounts will be charged

monthly the amount of the expenses incurred and belonging thereto. At the close of business each month a statement of the condition as shown by the budget accounts is prepared.

The form of statement used contains three columns. The first column would show opposite each account the annual appropriation, the second column the apportionment of the allotment belonging to the period the statement covers, and the third column the amount of the expenses belonging to the period.

Such a statement would exhibit comparative and intelligent information which would be an important guide in the administration of county operations. It would indicate whether or not the operations were within the budget limitations. The taxpaying public would then have an intelligent view from its publication each month of the public finances as affected by current operations, and would be in position to reach correct conclusions as regards the efficiency of administration.

It is clearly seen that the detailed information that a budget system statement presents is now successfully concealed under present methods of county government.

10. REMEDY. It may not be improper to state that the examination of the books of a few counties during the past twelve months by qualified accountants shows that in 90 per cent of such counties the errors, discrepancies, and shortages aggregated slightly less than $100,000, for which the inadequate methods were responsible, rather than the dishonesty of public officials.

Accountants who are best acquainted with the accounting conditions of the state confidentially admit and conservatively estimate that the aggregate losses to the taxpayers of the counties of the state, directly and indirectly caused by inadequate methods of accounting and the absence of a budget system, would easily amount to one million dollars per annum.

The unfolded facts in the discussion of this subject unquestionably support the conclusion that the existing conditions of the accounting methods of our counties should be speedily remedied.

While the responsibility for the conditions may be shared by both the legislature and county authorities, the power of remedying the defects rests with the former.

Necessary laws should be enacted for the creation of a state commission to deal with the matter, with the following powers:

1st. To devise, chart, and establish a uniform system of accounting procedures for the counties of the state; to prepare an accounting manual thereof, and to require the adoption of the budget system.

2d. To require all counties to *install* such devised systems and accounting procedures.

3d. To require all counties to *maintain* such systems and accounting procedures.

4th. To require an annual audit and examination of the books and accounts by qualified accountants.

5th. To require all counties of the state to cause to be published an annual year book containing uniform statements of operations and financial condition together with uniform statistical data.

It is very clear that from the county year books, consolidated and comparative statistics could be prepared which would be of great economic value.

CHAPTER XI

More Intensive Supervision of Rural Schools in North Carolina

L. C. BROGDEN, *State Agent Rural Schools*

Is there urgent need for more intensive supervision of rural schools in North Carolina?

To answer this question intelligently and fully, the following facts are essential, viz: (1) The rural school population to be educated and trained; (2) The number of rural teachers and the number of separate rural schools to be directed and supervised; (3) The academic and professional qualifications of the teachers doing the work; (4) Length of their teaching experience; (5) Length of time they have taught in the same school; (6) Length of the rural school term; (7) The size of the territory over which these teachers and separate schools are located; (8) Total amount of money now being spent annually for the education and training of the country children; and (9) The amount of time now being given to the supervision and direction of these teachers and separate schools.

I

The Situation With Reference to the State as a Whole

TABLE No. 1*

	White	Colored	Total
Rural school population	455,779	206,862	662,641
Number of rural school teachers	9,146	2,869	12,015
Number separate rural schools	5,500	2,356	7,856
Number one-teacher schools	3,069	1,945	5,014
Number rural teachers with normal training	4,021	1,492	5,513
Number teachers with four years teaching experience	4,031	1,569	5,600
Number having college diploma	1,446	411	1,857
Average length in days rural school term	117.7	104	
Area of State in square miles	48,740		
Total of all expenditures for rural schools	$4,277,982.81		
Number of county superintendents	100		
Number whole-time county superintendents	75		
Number part-time superintendents	25		
Per cent of superintendent's time given to supervision†	40		
Number of visits to each school per year	1		
Average length of visit	2 hours		

*From report of State School Superintendent, 1915-'16.

†U. S. Bureau of Education

From the above table it will be seen: (1) that each of the 100 county superintendents of the state has, on the average, a school population of 6,626 children to be educated and trained; (2) that each superintendent has, on an average, under his direction and supervision 120 rural teachers, only 55 of whom have had normal training, only 56 of whom have had as many as four years teaching experience, and only 19 of whom hold a college diploma; (3) that on the average each county superintendent has to be responsible for directing and supervising 78 separate schools, 50 of which are one-teacher schools, and in many of which one teacher alone has to teach all the 7 grades of the elementary school, and conduct from 25 to 35 daily classes; (4) that this vast amount of work has to be attempted in a rural school term of 117.7 days for the white and 104 days for the colored children; (5) that the average area in square miles over which these 120 teachers and 78 separate schools are scattered is 487; (6) that the average for each county of the total expenditures for rural schools is $42,779.81, and (7) that based upon the reports of 33 county superintendents according to the United States Bureau of Education, the per cent of the superintendent's time given to the direction and supervision of the work of these 6,626 rural school children, taught by these 120 teachers in 78 separate schools over a territory of 487 square miles is only 40, making one visit only to each school during the year and remaining on the average only for two hours on each of these annual visits.

With the above facts in mind, and the additional fact that the administrative duties of the county superintendent are constantly increasing leaving less time for him each year to visit his schools, it must be apparent that the county superintendent is barely able even to approach any real supervision of the rural schools. And it must also appear self-evident, that in consideration of the amount of money now expended for the rural schools of the county, a supervision of only two hours each year of each school in the county is clearly inadequate to enable the country child to get the most service out of even the small amount of money that is now being expended for his education and training. When we consider the further fact that of the total school population of the state the rural school population constitutes 81.4 per cent, and that it is the quality and quantity of education and training they receive that is going to determine in a large measure the degree of efficiency attained by this state in its material, intellectual and moral life, then it must appear self-evident that the question of more adequate supervision and direction of the work of this 81.4 per cent of our present total school population and future citizenship is not a local question only, it is not even a county-wide question only, but a problem state-wide in its significance, and in the urgency of its successful solution.

II

Rural and City School Supervision in Seven Representative Counties and in Seven Cities Located Within Those Counties

In the fall of 1916, we made an investigation in seven representative counties and the seven cities in those counties for the purpose of ascertaining the needs in each particular situation for the direction and supervision of the work of its children; to find what was being done in each situation to meet these needs; and also to find the per cent of its total school fund each was spending for the supervision of its schools. The counties and cities in which this investigation was made are the following, viz: Wayne County, Goldsboro; Robeson County, Lumberton; Cabarrus County, Concord; Cleveland County, Shelby; Forsyth County, Winston-Salem; Buncombe County, Asheville; Mecklenburg County, Charlotte. This investigation dealt with the white schools only.

III

What the Facts Show

TABLE No. 2—*Comparative Table of Rural and City School Supervision*

	County	City
Number of superintendents reporting	7	
Average number of separate schools per superintendent	74	5
Average number of white teachers per superintendent	144	60
Per cent of white teachers college graduates	25	61
Per cent of teachers teaching their first term	14	8
Per cent of teachers in same school or grade for as many as three years	26	42
Average length of school term in days	120	178
Number of whole-time supervisors exclusive of superintendent	0	19
Number of part-time supervisors exclusive of superintendent	0	3
Average area in square miles of superintendent's district	571	7
Per cent of total school fund being spent for supervision	2.43	14

From the above table of comparisons the following are the outstanding facts, viz: (1) that each of the seven county superintendents has, on an average, approximately fifteen times the number of white separate schools, and more than twice the number of white teachers to direct and to supervise than has his city school associate; (2) that each of the seven county superintendents has on the average 59 per cent less of his teachers college graduates and 75 per cent more of them teaching their first term than has the city school superintendent; (3) that each county superintendent has a rural school term 33 per cent less than that of the city school superintendent; (4) that the

average area of the seven county superintendents' districts is 571 square miles, while the average area of the city school superintendents' district is only 7 square miles; (5) that while each of the county superintendents has on an average fifteen times as many separate schools, more than twice the number of teachers to supervise and to direct, with a school term 33 per cent less with these teachers and schools scattered over an area more than eighty times as large, yet, notwithstanding these facts, not one of these seven county superintendents has a supervisor to supplement his work, while his seven city school associates have 19 whole-time and 3 part-time supervisors to supplement their work, and (6) that while the county is spending only 2.43 per cent or less than 2½ cents out of each dollar of its total school fund for the direction and supervision of the work of its country children, each of the seven cities is, on the average, spending 14 per cent or 14 cents out of each dollar of its total school fund for the supervision and direction of the work of its city children.

IV

Comparison of Rural and City School Supervision within the Same County

TABLE No. 3

	Wayne County	Goldsboro	Robeson County	Lumberton	Cabarrus County	Concord	Cleveland County	Shelby
Number separate schools per superintendent	65	4	75	2	52	3	76	2
Number white teachers per superintendent	110	32	150	16	104	35	174	15
Per cent white teachers college graduates	20	90	35	50	------	49	17	40
Per cent teachers teaching first session	14	0	20	31	10	3	9	6
Per cent teachers teaching as many as three years in same school or grade	12.5	67	5	2	51	50	66	50
Length of school term in days	109	180	135	180	110	170	114	180
Per cent of total school fund being spent for supervision	2.6	20	2	20	3	10	2¾	20
Area in square miles of superintendent's district	615	12.8	895	4	390	2.5	488	4+

	Forsyth County	Winston-Salem	Buncombe County	Asheville	Mecklenburg County	Charlotte
Number of separate schools per superintendent	82	7	93	6	75	9
Number white teachers per superintendent	140	110	167	85	164	127
Per cent white teachers college graduates	15	60	19	52	44	85
Per cent teachers teaching first session	18	10	18	3	9	2
Per cent teachers teaching as many as three years in same school or grade	20	25	11	9	14	90
Length of school term in days	121	180	125	185	125	180
Per cent of total school fund being spent for supervision	1.8	12.5	2.75	7.1	2.1	5
Area in square miles of superintendent's district	376	5.5	639	6.7	597	12.8

From tables 2 and 3, above, whether we compare rural and city school supervision in a given group of representative counties and a group of representative cities, or whether we compare rural and city school supervision within the same county, two conclusions seen inevi-

table, viz: (1) that in the present situation the country child is not receiving, nor indeed can hope to receive anything like equality of opportunity with the city child from the standpoint of having his school work properly directed and supervised, and (2) that while the average city school is probably not spending as large a proportion of its total school fund for the supervision of the work of the city children as their needs demand, yet the county is lagging far behind the city in the per cent of its total school fund it is now spending for the supervision of the work of the country child.

Of course it may be contended that the total school fund of the county in comparison with the total school fund of the city is small, and that if the county were to spend the same per cent of its total school fund as does the city its present short school term would be appreciably decreased. But it is equally true that not one of the counties, as a whole, considered in this comparison, is putting forth even approximately the same amount of effort in the form of local tax for the education and training of its children that any single one of these cities in this comparison is putting forth. And until this shall have been done we may continue to see the same educational inequality between country and city child as exists today.

V

The Beginning and the Progress of the Movement for More Efficient Rural School Supervision in the State

Clearly realizing the urgency of the need for more efficient supervision of rural schools, and clearly realizing too, that no one man, however capable and well trained he might be, could ever hope to meet this need in any adequate way, and at the same time meet the administrative duties of the office, public sentiment, in many of the progressive counties, developed for the employment of capable and well trained women as rural school supervisors to supplement the work of the whole time county superintendent.

While many of the progressive county boards of education felt keenly the need for a closer supervision of the rural schools, yet at that time they did not feel that the county fund was sufficiently large to provide the entire salary of a whole time rural school supervisor.

The year 1911 marks the beginning of a more intensive supervision of the rural schools of the state. For it was in that year that through the generous aid of the George Peabody Fund, three counties, Sampson, Johnston and McDowell, were enabled to begin the policy of employing rural school supervisors. In 1912, aid from this fund was extended to three other counties, Northampton, Alamance and Granville. So well did the supervisors in the six counties demonstrate the meaning and

value of their work to the rural schools and rural communities of these counties, that even after all outside aid had to be withdrawn, because of the distribution of the Peabody Fund to the colleges of the South, these six counties took over this work, appropriating the entire amount of the supervisor's salary from the county fund.

This progressive movement for better supervision of rural schools through the employment of capable well trained women as supervisors, which began in three counties in 1911, has extended until now the following thirteen counties have supervisors: Northampton, Lenoir, Harnett, Halifax, Scotland, Chatham, Edgecombe, Richmond, Guilford, Gaston, Avery, Surry, and Wake. The latter county now has two rural supervisors to supplement the work of the county superintendent.

VI

What the Rural Supervisors Do

With probably two exceptions, these supervisors are devoting practically their entire time to supervising and directing the work through all the seven grades of the elementary schools. To make their time and effort count for the most, the supervisors are concentrating the most of their attention and thought upon the following vital and distinctive problems, viz: (1) increasing the efficiency of the teachers already employed; (2) making the rural school in its course of study and methods of teaching minister more directly and effectively to the native interests and every-day needs of the country children; (3) making the school meet more adequately the cultural, and recreational needs and interests of the children, and (4) making the country school an effective community center in the life of the people.

First. Increasing the teaching efficiency of the teachers already at work in the county. The supervisor is spending practically her entire time out among the country schools. She visits the individual teacher in her school room, remains long enough to find out at first hand what the teacher's greatest difficulties are, and aids her in overcoming them, whether it be in a better organization and management of her school, better gradation and classification of the pupils, or in making out a more economic and usable program of her daily work. If the teacher is failing to get the best results from some particular subject she is teaching, here again the supervisor offers her service, takes the teacher's class in that subject, and through a demonstration lesson shows the teacher how to teach that particular subject more effectively.

Through this personal visitation to and careful study of the needs of these teachers individually, these supervisors are amply prepared to, and are rendering the county superintendents effective service in mak-

ing out and carrying into effect practical programs of work for his group and county teachers meetings so essential in professional training of the teachers of his county. From the last session's report of the eleven supervisors a total of 141 group and 22 county-wide meetings were conducted for the professional improvement of the rural teachers of these counties, while these eleven supervisors taught for the teachers in individual schools 562 demonstration lessons.

Second. Making the rural school in its course of study and methods of teaching minister more directly and more completely to the native interests and every-day needs of country children. Here the supervisor is working with the teachers individually and collectively, not only that these country children may acquire more quickly and more thoroughly a mastery of the three R's, but also that they may make a practical use of this knowledge in understanding better and appreciating more fully the life about them, to the end that the value of their own lives individually may be enhanced thereby. As one illustration of making a practical use of the book knowledge they acquire, last year in these counties in which these supervisors are at work, many of the country boys were organized into Corn Clubs and Pig Clubs, while in these same counties 583 girls in the elementary schools were organized into cooking classes and 1,042 organized into sewing classes.

Third. Making the school meet more fully the social, cultural and recreational needs of the pupils. We are coming to realize more and more that it is not enough for the country school to give the pupils a mastery of the three R's or to show them how to make a practical use of this knowledge in their daily lives upon the farm and in the home. If capable and ambitious country children are to remain in the country, becoming intelligent, effective and happy workers, then country life must be made attractive and enjoyable. And the country school must be intelligently considered as the permanent agency through which, and by means of which, the attractiveness, and desirability of country life is to be enhanced.

As a practical means to this end, the supervisors are systematically working with the teachers in the organization and direction of school literary societies, school music clubs, and athletic teams for the boys and girls. In the eleven counties with supervisors there were last year 276 school literary societies organized, 158 spelling matches and debating contests conducted between neighboring schools; 74 school music clubs composed of the larger boys and girls in the school and the men and women of the community who could perform on any musical instrument, and including a membership of 824.

Fourth. Making the school an effective community center in the life of the entire community. Not only must the country school provide in a systematic way for the intellectual, social and recreational needs and

interests of the boys and girls, but must include within its scope the intellectual social and recreational needs and interests of all the people in the community.

The supervisors are working in a definite sort of way not only with the rural teachers, but with the men and women of the community for a successful solution of this important problem. They are working to make the country school the unifying force in the community in ministering to the social and intellectual needs of all the people in the community.

The practical means these supervisors are using in attacking this problem are spelling matches and debates between the more advanced pupils in the school and the men and women in the community; the organization of School Music Clubs, Betterment Associations, Country Life Clubs, and Community Service Leagues, composed of the men and the women of the community. During last year with the help of these supervisors, there were organized and conducted in these counties 69 Country Life Clubs with a membership of 1,697 men and women, and holding 64 meetings.

VII

The Place of North Carolina in this Progressive Movement for More Efficient Supervision of Rural Schools

While this state has made a fairly good beginning in bringing to the country child something of equality of opportunity with the city child in having his work more adequately supervised by capable and well trained rural school supervisors, and while public sentiment is being slowly but surely aroused as to the imperative need for this kind of service, yet it must be recognized that it is a beginning only that the state has made in this direction. While several of the states have probably not advanced in this direction quite so far as this state, yet it is also true that several other states are far in advance of North Carolina in this progressive movement.

According to the United States Bureau of Education, "In at least 30 of the 40 states having county superintendents, assistant county superintendents, under one title or another are employed, the number varying from one, to Ohio with its 88 county superintendents and a little over 500 district superintendents.

"In Ohio, since 1914, the county boards of education are required to divide their counties into supervising districts, no district containing less than 20, or more than 60 teachers. In each supervising district a district superintendent is appointed, and the actual supervision of teaching rests with these district superintendents.

"In West Virginia in 1915-16, there were approximately 82 district superintendents, or supervisors, while in Kentucky during the same

period, there were 200 supervisors, a portion of whom were devoting their entire time to supervising the schools in their division.

"In Wisconsin, the Legislature of 1915, provided for supervising teachers in every county of the state, one in the majority of the counties, but two in the larger counties. In the 77 counties of the state there were employed in 1915-16, 85 rural school supervisors.

While Ohio is employing in its 88 counties 500 supervisors, West Virginia 82 district superintendents, Kentucky 200, and Wisconsin 85, North Carolina with its 100 counties is employing only 14 rural school supervisors to direct and to supervise the work of its country children.

In the 40 states having county superintendents, there are approximately 2,820 counties and in 18 out of each 100 counties assistant superintendents, district superintendents or rural school supervisors are appointed. And since only 13 of the 100 counties of this state are employing rural school supervisors, it is seen that North Carolina has five fewer supervisors per 100 counties than the average state in this progressive undertaking.

Conclusion

From the facts presented in this discussion, it seems self-evident that the following conclusions must be drawn: (1) that whether we consider the rural part of the state as a whole, or whether we consider any representative section of this whole, the need for more efficient direction and supervision of the work of the country child is imperative; (2) that in the comparison of rural and city school supervision the country child is far from enjoying equality of opportunity with the city child in having his work adequately directed and supervised; (3) that while the representative county is, on an average, spending less than two and one-half cents on each dollar of its total school fund for supervision, the representative city is spending fourteen cents on each dollar of its total school fund for supervision; (4) that because of the number of rural teachers, the number of separate schools, the large area over which they are scattered, and the vast amount of administrative duties to perform, it is an absolute impossibility for the county superintendent alone, however capable and well trained he may be, to meet the needs and demands of country children for adequate direction and supervision of their work, and (5) that while the state has made an encouraging beginning in this essential movement, yet it is a beginning only that it has made, and that its rank is still below the average state in this progressive undertaking.

CHAPTER XII

The Evolution of County Health Work

DR. W. S. RANKIN, *Secretary, North Carolina State Board of Health*

Under this heading I wish to direct your attention to three phases of the county health problem, to wit: (1) the field of county health work; (2) the nature of county health work, and (3) the natural growth of county health work.

The Field of County Health Work

A permanent and large field of county health work rests upon due observance of two important principles of our government. The first of these principles is that which provides unrestricted opportunity, and the second principle is that which recognizes the wisdom of limited assistance.

The principle of unrestricted opportunity is provided through the division of the central government into a descending series of smaller governments. This arrangement permits the smaller division to move forward without waiting for mass movement, naturally clumsy and slow. A state without waiting for national prohibition may adopt state prohibition. A county without waiting for state prohibition may have local option. Just so in the field of human conservation. A state or a county need not wait on the national government to move. Moreover, if the national government moves, and moves as far as it can, there will remain a large field for state health work. And again, if the state government moves, and moves as far as it can, there will remain large opportunities, with correspondingly heavy responsibilities, for the county, as indeed, will still be the case with the individual when nation, state, and county have exhausted their resources for human conservation.

The second principle of a wise limitation of assistance makes it necessary that the county shall occupy its own field of health work. For a parent to do for a child, or for a parental government to do for the smaller constituent unit of government that which it should do for itself is to cause loss of interest, apathy, atrophy, dwarfism, paralysis, death. Trial, experience, self-reliance are as essential as food to symmetrical development. Parents and parental governments should point out duties, encourage utilization of opportunities, and assist the child but not do for it those things that it should do for itself. There is a field of county health work, a field of health work which only the county can rightfully occupy.

The Nature of County Health Work

The nature of anything is best appreciated when approached through the analytical process. Problems of social physiology and social pathology are most clearly understood when broken down into their elemental parts. The county health problem is best appreciated when resolved into its elements, into units of county health work. The unit conception of county health work is represented graphically and simply in the following figure:

COUNTY HEALTH WORK

Control of Contagion
Inspection of Schools
Soil Pollution Work
Life Extension Work
Infant Hygiene Work
Abatement of Nuisances
Anti-Malarial Work
Anti-Tuberculosis Work

This diagram shows the units from above downward in the order in which we in North Carolina attack them. The variations in space allotted to the different units indicate our estimate of their relative costs. The number of units is not essential. Sanitarians of equal standing will subtract or add to our simple diagram. The order in which the units are placed is not essential. Sanitarians of equal standing will arrange the units in different orders. The relative cost of the units, as indicated in the diagram, is not essential. Sanitarians of equal standing will re-arrange the budget. The detailed plan for dealing with any particular unit is not essential. Sanitarians of equal standing will have different and equally effective plans for handling the same unit. The one and only essential in this conception of the nature of the county health problem is its unit structure.

The unit conception of county health work enables us (1) to attack the county health problem through a detailed plan and with a definite object; (2) to attack the county health problem effectively either in part or as a whole; (3) to cut the garment to fit the cloth, or to plan our county work to fit the available resources of the county.

The Natural Growth of County Health Work

The aforestated conception of the nature of county health work would lead us to expect its natural growth to be by units. Moreover, the past development of county health work and the present direction of its growth indicate the first stage as—

The Optional Unit of County Health Work

This first stage in the growth of county health work has been going on, rather vigorously, I think, we might say, since 1911. During the last six years nearly all the counties of the South have made appropriations to be expended on a unit of work directed, first, against hookworm disease, and later, the larger phase of that problem, soil pollution. Counties in the South have probably expended something like $1,000,000 on this unit. Counties in one state have expended $13,000 in the last two years on a unit of typhoid vaccination (not shown in the diagram) and in this way have vaccinated 128,000 people at an average cost to the county of approximately 10 cents a vaccination. Another unit that has been successfully carried out is a medical inspection of schools unit. A unit of county control of contagions has been tried successfully. A unit of life extension work, similar to the work of the Life Extension Institute in New York for the employees of large corporations, is being attempted, and so far with encouraging results.

In the development of county health work on the optional unit basis, the state health authorities proceed as follows: First, an entity or unit of county health work is selected, a plan for dealing with the unit, complete in every detail, including necessary literature, illustrated lectures, press articles, forms, necessary time to finish, force of workers needed, and budget is prepared; Second, the state authorities then propose to a county that for a definite appropriation, usually 75 or 80 per cent of the actual cost of the unit, amounting to from $200 to $2,000, they will carry into effect the plan of work as submitted; Third, the state authorities are responsible to the county and the work is therefore supervised by the state and carried out by employees of the state.

The Prescribed Unit of County Health Work

The general assembly of a state in which the counties had been using two optional units of county health work recently made the optional units prescribed units for all the counties. The work prescribed for the county is carefully detailed and the county is required to pay a definite sum on certification from the state officers that the local official has satisfactorily performed his duties. This legislative transformation of the optional into a prescribed unit of health work appears to be the most natural course the development of county health work could take and will take.

The County Health Department

The county health department will be the third and last stage in the development of county health work. This stage of growth will be reached when the prescribed plus the optional units of work, for which the county has become responsible, require a permanent force of workers and necessitate an annual budget amounting to at least $3,500. A county department of health developed as an outgrowth of the unit plan of work would naturally possess the carefully detailed plans, the definiteness of object and the well thought out budget of the unit principle.

The county department of health should not be confused with the whole time county health officer idea. There are two important differences: First, in the whole time county health officer idea the dominant thought is an official; in the county health department idea the dominant thought is a plan of work. The whole time county health officer idea does not necessarily, and, as a matter of fact, does not nine times in ten, include a plan of procedure. The county health department idea starts out with a comprehensive and detailed plan of work which includes, as an essential part, a properly qualified and paid health officer. Second, the whole time county health officer receives from $6 to $7 a day for his services and devotes from 35 to 60 per cent of his time to work that can just as well be carried on by clerical help that can be obtained for from $2 to $3 a day. The county health department plan prevents waste of this kind by providing adequate clerical assistance.

Accelerating Natural Growth

There are two ways of accelerating growth: fertilization and cultivation.

The fertilizer for county health work is a county subsidy. To illustrate the application: In a certain state there are in process of establishment ten county health departments. Five of the ten are manned

and in operation. These departments are planned on the unit basis and are maintained on an annual budget of $6,000 a year. Of this amount, 50 per cent during the first year is contributed jointly by the State Board of Health and the International Health Board; 40 per cent during the second year is contributed by these assisting agencies, and 25 per cent during the third year. During the fourth year, and after, the county pays the entire cost. The plan has become sufficiently well rooted to withstand both the cold of public indifference and the heat of political friction. The county subsidy is the fertilizer for county health work—for county health work in any of its three stages of growth.

But cultivation is even more necessary for growth than fertilization. This applies to the growth of the seed of conduct, ideas, as well as to the growth of the seed of vegetation; and it applies to the growth of the seed in that higher transformation of dust that we call brain as well as to the growth of the seed in the dust that we call soil. The place of the subsoiler, the plow, the harrow, the cultivator, the hoe, in the cultivation of the seed of vegetation must be taken in the cultivation of the seed of sanitary conduct by the health bulletin, pamphlets and leaflets on preventable diseases, health exhibits, health press service, and health lectures.

"Behold a sower went forth to sow." Some seed fell by the wayside, some in stony places, some among thorns. Others in good ground. The hard places by the wayside, the hardheaded indifference and conservatism of the backward-looking people must be broken up, agitated, softened, for the reception of new ideas. The shallow soil of stony places, the effervescent enthusiast who gets religion quickly, who promises all and produces nothing, must be made to think deeper. The thorns, the antivivisectionist, the antivaccinationist, and other faddists—noxious plants—must be dug up and not allowed to take away the nourishment from useful plants. The good ground that produces sixty-fold must be agitated and cultivated until it produces a hundred-fold.

To conclude: The rate of growth of county health work will depend on (1) the way you fertilize or subsidize it; (2) the way you cultivate sanitary ideas, the way you till the soil of public thought.

CHAPTER XIII

County Health Work in North Carolina

Dr. B. E. Washburn, *State Director County Health Work*

1. Introduction

It should be gratifying to every citizen of North Carolina to know that his State Board of Health ranks high among the health organizations of the nation and easily leads the health boards of the South in progressiveness. This position has been attained through efficient leadership and the fact that we have here in North Carolina the most progressive rural population to be found anywhere in the South, and that our citizens have always been responsive to the work of the State Board of Health.

The policy of the State Board of Health has been to conduct its activities from an educational standpoint; and it has learned from experience that the best method of educating is by demonstration. Performing health work by education has a decided advantage in North Carolina due to the fact that the health activities of each county are left to a county board of health composed of the chairman of the board of county commissioners, the superintendent of the county schools, the mayor of the capital town, and two physicians appointed by the above members of the board. The County Board of Health, to quote from the state law, has "the immediate care and responsibility of the health interests of their county. . . . They shall make such rules and regulations, pay such fees and salaries, and enforce such penalties as in their judgment may be necessary to protect and advance the public health: *Provided*, that all expenditures shall be approved by the board of county commissioners before being paid." This very wise law, enacted at the instance of Dr. R. H. Lewis, former secretary of the State Board of Health, enables progressive counties to provide as much, and backward counties as little, health protection as they may desire.

The growth of county health work has been gradual and evolutionary in character and is, in reality, a utilization in the counties of the experience of the State Board of Health in dealing with the general health problems of the state. Any plan of county health work, to be a success, must present the health problems of the county, together with the best means of solution, to the people in a definite and comprehensive manner and by a plan designed to directly reach and educate each home. Before discussing the details of county health work it will be best, for clearness, to point out the individual health problems of the

state and to trace the development of the work already done towards the solution of these problems.

2. Health Conditions and Problems in North Carolina

The majority of the people of North Carolina are native born and live in the country; 85 per cent of the population being rural. About one-third of the people are negroes, the greater part of whom live in the eastern section of the state. Agriculture is, naturally, the chief industry, the manufacture of cotton being second in importance. The death rate in North Carolina in 1915 (the last year for which we have a published report) was 13.2 per thousand, while the birth rate was 33.4 per thousand. There were 31,324 deaths during the year (18,721 whites and 12,603 colored) and an analysis of these deaths will show something of the health problems of the state. During 1915, 9,321 or nearly 30 per cent of the total number of deaths occurred among children under two years of age; 6,135 deaths were from diseases peculiar to adult life such as cancer, diabetes, bright's disease, apoplexy and organic heart conditions; 3,710 deaths were from tuberculosis; 3,196 deaths were from soil pollution diseases; and 853 from the acute infectious diseases. It is not always possible, however, to deal with health problems in accordance with their relative importance. Since health work is entirely educational, health problems must be attacked in such a way as to give the maximum results, from an educational standpoint, at the minimum cost. To do this and at the same time demonstrate to the counties the best method of conducting health work is the object of the State Board through its Bureau of County Health Work.

The chief opposition encountered in doing county health work is the fact that the great majority of our citizens are ignorant of the laws of hygiene and sanitation and have not yet learned the importance of applying them in their homes and communities. At this point it may be interesting to note some of the difficulties that are encountered by rural sanitary workers. Many citizens in every rural community are averse to putting aside the fallacies concerning health and disease and medicine which they have believed and heard all their lives and take up the new and complicated and, to them, often obscure teachings of modern medicine.

In every rural section there are many people who do not know anything at all regarding the nature and spread of infectious diseases. They still believe religiously the theories that were beginning to be discarded in scientific circles twenty-five years ago. Any one who discusses these subjects before lay audiences is forcibly struck and often amazed to find that the most refined and educated people still believe, concerning public health, almost the same things that the most ignorant

hold. For instance, many people in rural North Carolina and in our towns, for that matter, believe that a gold wedding ring rubbed on the eye will cure a sty, and that ear-rings improve the sight. Then, there are those who believe that tuberculosis is hereditary, and that the smell of a horse stable will cure consumption. Others believe that the infectious diseases of children are inevitable, that children ought to have them to make them grow, and that the younger they have them the better. To many, backache always indicates kidney trouble, cancers have roots like trees and the roots can be drawn out with the cancer if proper care is exercised. Many who have never had smallpox believe the disease to be much less severe than vaccination. Among our best and more intelligent families, who should know better, there is the belief that there is absolutely no danger of infection from a sick child until the doctor pronounces exactly what the particular disease is. Then, of course, nearly everybody (and this in not confined to North Carolina) believes that whiskey is good for pretty nearly every ailment the flesh is heir to. Another reason for opposition is that the people at large have not yet learned that health conservation produces a greater monetary return than any other investment. Education and nothing else can remove these obstacles.

3. The State Board of Health

Public health work in North Carolina began with the establishment of the State Board of Health in 1877. The growth of the work has been phenomenal, as may be seen by comparing the annual appropriations for its maintenance. This appropriation has been increased from $100 per year in 1877 to $2,000 per year in 1904, and more than $150,000 per year at present. The work of the board is through well organized bureaus, each of which has a definite activity to perform. At present there are the following bureaus: Education and Engineering, Vital Statistics, Quarantine, School Inspection, Tuberculosis, conducted in connection with the sanatorium, and a Bureau of County Health Work. There is also a Laboratory of Hygiene.

4. Rockefeller Sanitary Campaigns

During the development of the State Board of Health and, as the interest in health work increased, its activities have extended from the state at large to the individual counties; and it has become an important function of the State Board to act in an advisory capacity to the county boards of health in assisting them to conduct their activities. Intensive county health work began with the hookworm campaign of 1910 to 1914 conducted by the Rockefeller Sanitary Commission and the State Board of Health. This campaign was essentially of

an educational nature and during the course of it, the people of every section of the state were reached and taught the essentials of disease prevention. The plan of the campaign was to establish in each county free dispensaries for the examination and treatment of hookworm disease. These dispensaries were widely distributed at five or more points in each county and on one day of each week for five successive weeks or longer free clinics were held at each dispensary point. In addition to the work against hookworm health lectures were given on general disease prevention, the people were taught the best methods of constructing sanitary closets at their homes, and shown the necessity of providing a good water supply. Literature on health subjects was distributed at each point. The dispensary plan was successfully operated in 99 of the 100 counties of the state, and the people took advantage of the opportunity to learn how to conserve their health.

As has been stated, the dispensary plan of work was mainly educational in nature and the chief results were from an educational standpoint. After all the counties had been reached, the Rockefeller Sanitary Commission and the State Board of Health conducted a number of community demonstrations. This community work was more intensive than the dispensary plan and was conducted by selecting a smaller unit of territory than the county and in each, in addition to maintaining a central dispensary, carried the soil pollution and educational work into every corner of the community by house to house visits. The chief result of the dispensary and community work was that it proved conclusively that as small a governing body as a county can deal effectively with its definite health problems and get results. This intensive community work was conducted during 1913 and 1914.

5. County Boards Became Active

Following this intensive work the counties themselves took the next step. A number of the more progressive ones became interested in health preservation to the extent of each employing a health officer for his entire time. To do this the county provided the funds for the salary of the health officer and for his department, these county departments being conducted locally and without connection with the State Board of Health. As in the dispensary plan of hookworm work, great results in an educational way were obtained by these whole-time health officers. The plan of work, however, was greatly handicapped by the fact that each county was an isolated unit and had no coördination with any other county or with the State Board of Health. Then too, the health officer in the majority of cases was not provided with equipment or assistants to enable him properly to conduct the health work of his county. These things prevented concentration and the full development of an important phase of health work. In all, the following

fifteen counties have had whole-time health officers: Buncombe, Columbus, Davidson, Durham, Edgecombe, Forsyth, Guilford, Johnston, Nash, New Hanover, Pitt, Robeson, Rockingham, Sampson, and Vance. Of the above at present only four have whole-time county health officers—Buncombe, Edgecombe, Guilford, and Sampson. Four others, Columbus, Johnston, Rockingham and Vance, have discontinued health work; while the others have established health departments.

6. Bureau of Rural Sanitation

A number of the counties which did not provide whole-time health officers asked the State Board to furnish them special optional units of health work other than the hookworm and soil pollution unit. The desired units included vaccination against typhoid fever, medical inspection of schools, quarantine, and units against special diseases as malaria and pellagra. The State Board of Health established a Bureau of Rural Sanitation, and any county, by supplying the funds, can arrange with this bureau to have an experienced director sent to the county for several months to conduct the desired unit of work.

The success of this phase of work is shown by the fact that the General Assembly of 1917 passed a law requiring every county in the state to provide two of these units of work—Quarantine and Medical Inspection of Schools. The quarantine unit requires each county to provide a quarantine officer who works under the direction of a State Epidemiologist. The school unit, which is also directed by a full-time medical officer, provides for the examination once every three years of every school child in the state, and also provides a means for treating the ones found defective.

7. Soil Pollution Campaigns

In 1916 the State Board of Health arranged for the coöperation of the International Health Board in the further development of a unit of soil pollution work, the unit to be conducted on an intensive basis and from an educational standpoint. This soil pollution unit began in Wilson County in September, 1916. Since then it has developed into a state-wide plan of intensive county work which makes the soil pollution unit the nucleus of a county health department. A Bureau of County Health Work has been established to handle this work.

8. The State Plan of County Health Work

The Bureau of County Health Work of the North Carolina State Board of Health is the agency through which the state extends cooperation to its counties in organizing and maintaining permanent county health departments. The bureau was organized July 1, 1917,

and is supported by funds provided by the General Assembly and by the International Health Board. The object of the bureau is to demonstrate the best methods of performing county health work. At present it is possible to offer coöperation to ten counties (nine of which have already been selected) upon a definite plan which considers in a systematic manner the more important health problems of each county; and provides practical and demonstrated measures for reducing the amount of sickness and lowering the death rate. The outlined plan is to divide the work of each county department into units, the more important units being concerned with the prevention of soil pollution and its attending diseases such as hookworm disease, typhoid fever, infant diarrhea, and the dysenteries; life extension work, which contemplates both the early detection and prevention of the diseases of adult life, as bright's disease and nephritis, apoplexy, heart impairment, and cancer; the quarantine of infectious diseases; prevention of tuberculosis; and infant welfare work.

Each county health department is provided with a fully equipped central office and laboratory and the health officer, who is appointed by and is an official of the State Board of Health, is given an adequate corps of assistance to enable him to give as nearly as possible each unit of work to the entire county.

In the soil pollution unit (which is the most important unit and, as a rule, the first to be taken up) the plan developed in Wilson County is followed. Every home in the county is visited by a field inspector, a sanitary survey is made of each home, each place of work, and each school. An opportunity is given each family to be examined and treated for hookworm disease and other diseases due to intestinal parasites, inoculated against typhoid fever, and the best methods of constructing sanitary closets are demonstrated. Illustrated lectures on soil pollution and general health topics are given in each community and suitable health literature is distributed in all parts of the county.

9. The Quarantine Unit

The quarantine unit is conducted throughout the entire period of work according to the law enacted by the General Assembly of 1917. The conduct of this unit is largely educational and has for its object the prevention of the spread of the acute infectious diseases. The school is utilized as an important factor in carrying out the quarantine unit. At the beginning of each school year the health department secures a disease census of every school in the county, public and private. This census shows how many and which children in each school have had whooping cough, measles, scarlet fever, typhoid fever, and smallpox; also the children who have been vaccinated against smallpox and typhoid fever.

Monthly articles on the quarantine work of the county are submitted to the newspapers; as are also the name and address of each case reported. Diseases are required to be reported by the attending physician or by the householder, and in suspicious unreported cases the health officer may visit a home and investigate. When reports of contagious diseases are received literature on each particular disease is sent to the householder and to the teacher of the school in which the home is located, if school is in session. A record of each case reported is kept at the health office and the report is then sent to the State Board of Health. The health officer is required to make detailed monthly reports to the State Epidemiologist.

10. Medical Examination of Children

The school unit is the enforcement of the law enacted by the General Assembly of 1917, which provides for the physical examination of every child in the public schools of the state at least once every three years. This includes both white and colored schools.

A standard individual case card has been adopted suitable for filing, containing a full history of the child, such as date of birth, age at entering school, grades repeated if any, family disease history, height, weight, chest expansion, condition of teeth, eyes, ears, throat, and nutrition. The information for this card is procured by the teacher and transmitted to the health officer, who carefully considers each case.

All the children thought to be in need of treatment for any defect or diseased condition are then given a complete examination, at which a diagnosis is made, at the health office in the presence of the parent and the necessity of treatment is presented in a personal manner. The budgets of each county department provide $500 per year to aid in the treatment of children whose parents are financially unable to provide the necessary attention.

It will take several years to get the school unit properly organized in all the counties of the state and to get the best medical men interested in the work. But it will mean to great step in North Carolina toward a proper conception of the true meaning of conservation of child life.

11. Life-Extension Service

The life-extension unit is closely modeled on the work being done by the Life Extension Institute and has for its object the demonstration of the necessity of periodic physical examinations as an aid in conserving health. The tentative plan of work is to conduct a two-months intensive campaign after which the health officer will set aside one or more days each week for the examination of citizens who may apply at the health department. During the intensive campaign

the health officer is assisted by a specialist from the State Board of Health; and the first two weeks are usually devoted to educational work and advertising. Circular letters, handbills, news articles, and illustrated lectures are utilized to teach practical personal hygiene and emphasize the value of periodic physical examinations. The remainder of the two months is spent in making as many physical examinations as possible; and, in order to faciliate this, branch offices are set up at several convenient points in the county.

The purpose of the examination is to detect disease in its incipiency, to find minor defects which may impair the citizen and decrease his working capacity, and urge medical attention before the condition may become serious or permanent. The examinations are made in a completely equipped office and include urine and blood pressure tests. Usually only adults between the ages of 20 and 65 are examined and in no case is treatment given. Where medical or surgical attention is thought necessary the patient is referred and chooses his own physician. Twelve to fifteen examinations are made each day; and in order to facilitate the work each applicant brings with him a filled history blank. Each person examined is given a report with verbal and printed advice together with suitable literature on health conditions in which he is interested.

12. Child-Welfare Work

It is planned to add the infant hygiene unit at the beginning of the third year of the health department. The purpose of the work will be to lower the death rate among babies and young children by educating the mothers. The health officer will be assisted by a trained nurse and it is planned to secure the coöperation of the physicians and mothers. An important feature of the infant hygiene unit will be the control of the practice of midwifery by requiring every midwife to register with the health department and obtain a license after demonstrating a knowledge of hygiene and obstetrics.

In addition to the outlined units of health work the county may provide other units which may be found to be desirable or necessary, all such units being conducted, of course, under the supervision of the county department. In the same way, any community, town, or city in the county may arrange with the county and state boards of health to have its special work conducted by the county department.

13. War Against Tuberculosis

It is going to be very important to devise effective work against tuberculosis which is our largest single disease problem in North Carolina. Referring to the vital statistics we find that 3,710 of the 31,324 deaths occurring in 1915 were from this disease. This means

that 12.2 per cent of deaths from all causes—about one death out of every 8—are due to tuberculosis. As yet no effective means has been devised of combating this disease in our rural districts, but very effective work is being done in our towns through visiting nurses. There is no doubt of the fact that the best means of educating our rural people regarding tuberculosis is going to be through the agency of the public health nurse. The difficulty confronting us at present is the fact that properly trained public health nurses cannot be obtained.

14. County Health Departments

Each county health department is organized on a three-year plan and is under the joint control of the State and County Boards of Health. The State Board of Health assists by giving its experience in suggesting the best methods of conducting the county department and also assists financially by providing 50 per cent of the budget of each county department during the first year; 40 per cent the second year, and 25 per cent the third year. The following are the budgets for each county department:

	First Year	Second Year	Third Year
Health officer—salary	$ 2,100	$ 2,100	$ 2,400
Traveling	600	600	750
Clerical assistant	600	600	900
Fixtures and supplies	500	100	100
Contingent fund	140	140	140
Soil pollution unit	2,430	900	900
Quarantine unit	100	100	100
School work unit	500	500	500
Life extension unit	----------	400	----------
Infant welfare unit	----------	----------	100
Totals	6,970	5,440	5,890

The following nine counties have made appropriations and have had their departments organized: Wilson, Nash, Northampton, Lenoir, Davidson, Pitt, Rowan, Robeson, and Forsyth.

CHAPTER XIV

Public Health Nursing in North Carolina

DR. L. B. MCBRAYER, *Superintendent, North Carolina Sanatorium*

Definition

The term Public Health Nurse is intended to cover a field of nursing that has hitherto been divided into many different branches or specialties. For example, we had at one time the tuberculosis nurse, who would, as you would expect, confine her work to the nursing of tuberculosis cases only; the infant welfare nurse, who cared for the babies only; the obstetrical nurse, who cared only for women during confinement; the prenatal nurse, who only looked after the mother-to-be during the period of pregnancy; the school nurse and so on. Other terms were visiting nurses, districts nurses, etc., etc. It was found out after considerable time that there was much duplication of work, ofttimes as many as three nurses visiting the same household the same day, and hence much loss of time, energy and money.

So lately it has been found better for one nurse to do all the work that was needed in the house she entered, and the term public health nurse is used to distinguish this nurse who visits the homes of all needing her, in the territory assigned to her, as often as needed, administering to their physical welfare, and teaching to the patient, family and neighbors the laws of health and hygiene, which for all practical purposes are synonymous terms, and the prevention of the spread of disease. This in contra distinction to the private duty nurse who administers to the physical needs of one patient only at a time and usually at the patient's home, tho the patient may be in a hospital, and the institutional nurse who is employed by a hospital, sanatorium or other institution and administers to the physical necessities of the patients in the given institution, neither of which latter give any attention to health and hygiene or the prevention of the spread of disease except as concerns themselves and the patient they have in charge.

Remuneration

The private duty nurse is remunerated for her services by the patient or someone who is responsible for the patient; the institutional nurse is paid by the institution in which she works—and the public health nurse is paid by—but in the language of the street—"That brings on more talk." She should be paid by the health department of the

county or city in which she works, but in many, in fact, most counties and towns in this state a health department does not exist, and so for the present in our state the salary of the public health nurse is provided in many ways; for example, many of the large corporations pay the salary of one or more public health nurses for the benefit of their employees. This is especially true of the corporations manufacturing cotton goods. In other places the woman's club, the Metropolitan Life Insurance Company coöperating, takes care of this important matter, as in Raleigh. And again, some philanthropic women form themselves into a nursing association and provide the salary by the sale of Red Cross Seals, as in Greensboro. Or a public health nurses association is formed and by contributions from the churches, lodges, corporations, city, county, the sale of Red Cross Seals, and the Metropolitan Life Insurance Company, etc., provides the salary of the nurse or nurses, as in Fayetteville.

This, however, in itself is done for the purpose (*a*) of supplying a great need for the community, and (*b*) of teaching the community the value of such work until they become willing to provide for the salary of these nurses by taxation, the same to be administered through the health department.

The Health Department

We have used this phrase so frequently, it seems proper that we should define and tell how constituted. A health department is that department or governmental agency of state, county or city, that has to do with the health of the citizens in its jurisdiction. The State Board of Health is the creature of our Legislature and it provides that the Governor shall appoint a majority of the board and the remainder shall be elected by the Medical Society of the State of North Carolina. It is claimed that the State Board of Health is farther removed from petty politics than any other organization in our state, for the reason that no governor during his term of office can completely change a majority of the personnel of the board, nor can the State Medical Society during a like period.

The chief executive officer of this board is called the secretary or state health officer, and he divides the work into bureaus as the need appears, appointing as the head of each bureau a chief, etc., as you have heard in Dr. Washburn's address tonight.

Carrying out the idea that is so strongly entrenched in the minds of our people of "local self-government," the State Board of Health advises that each city and county must or should have a health department. In the county we have or should have a county board of health which is composed of the mayor of the county town, the chairman of the Board of County Commissioners, the county superintendent of schools, and two physicians resident in the county, elected by the three

ex officio members just mentioned, the idea being here, as in the State Board of Health, to divorce this body as far as possible from petty politics.

The executive officer of this county board of health is or should be the whole-time health officer, with such assistance and assistants as he may need. Usually as a minimum he will need a stenographer-clerk, a laboratory technician, some or several sanitary inspectors, and some or several public health nurses. With a budget such as has been described to you by Dr. Washburn, all this can be provided, and the International Health Board, financed by Mr. Rockefeller, as you know, thinks so well of this that they are joining with the State Board of Health, together with the county, to finance this health department in ten counties in our state. They are doing this for the purpose of demonstrating to the people or teaching the people in these counties and the other counties of this state and other states the value of health work done in this thorough, efficient and comprehensive manner, and it is expected, as in the case of the public health nurse aforementioned, when our people once see and know how health work should be done and its necessity and value that they will take the matter of financing the same into their own hands and carry it on as the other governmental functions are provided for.

Tuberculosis

I may be pardoned if I seemingly digress from my subject at this point sufficiently to outline the proper handling of tuberculosis in our state; and this, as suggested, is only a seeming digression, for the reason that the public health nurse comes in for a large share of the duty and responsibility in carrying out this program. In a sentence, it is this:

All persons who have tuberculosis must be discovered and so supervised that they will have the best opportunity possible for recovery and so that they will not at any time become a menace to their families or friends or the stranger that is within their gates.

In carrying out this program we must have (*a*) a state sanatorium of sufficient size and with sufficient equipment and sufficiently supplied with money to care for those who need to go there; (*b*) a county sanatorium or hospital in every county or group of counties, where the counties are small, to take care of the negroes and such advanced and other cases among the white people as may be deemed necessary, and (*c*) a county health department in every county, and its whole-time health officer to give free examinations for diagnosis to any who desire, and to others when thought necessary (this comes in with the life extension work mentioned by Dr. Washburn) and a public health nurse to go into the homes where these cases are found and teach—notice

how often we use the word "teach"—teach, teach, teach—in connection with health work, and teach the people and the patient how to prevent the spread of the disease, and how to so order their ways that those who may have become slightly infected will not become clinically ill with the disease, and by close observation notice any who may be in a condition of lowered vitality and take them to the whole-time health officer or their family physician for examination, etc., etc. This will require repeated visits, extending over a period of years, by the public health nurse, into the home where a case of tuberculosis has been found, for tuberculosis is a very chronic disease and the incubation period is of unknown duration.

Infant Hygiene or Infant Welfare

Dr. Washburn has told you of the large number of children who die under one year of age of what is known as enterocolitis or infantile diarrhea. He has told you that only one disease, in all the long list, including accidents, homicides, etc., causes more deaths than does enterocolitis in children, to wit: Tuberculosis, and I am using this as an example for the reason that it is here that the public health nurse finds one of her greatest fields of usefulness.

The public health nurse should visit every home where there is a new-born baby, frequently during the first year and occasionally during the second and third year of its life—that she may teach—notice I say teach—the mother how so to feed and care for the baby that it does not have this disease. You notice I said *every* home, and I mean that, for many young ladies who marry and become mothers know little, yea nothing, of the things needful to prevent this disease in her baby, and this is as true of the most cultured and refined as it is of the more lowly.

And when this disease does occur, the nurse must needs go into that home and minister to the needs of that baby and teach the mother, by doing the things herself, how to prepare the milk for the baby as per directions of the doctor, how to sterilize the bottles, how to care for the nipple, how to flush the colon, how to bathe the baby and many other things that the mother does not know but should know and must know.

The Great Middle Class

Had it ever occurred to you that the two extremes of society have the benefit of good nursing? The rich have the "private duty nurse" at their command for $30 per week and expenses and the poor have the benefit of the institutional nurse at their command, without money and without price, when they enter the charity ward of the hosiptal. And let us be thankful that these hospitals are increasing in number

and usefulness in our state. But the great middle class, who have not sufficient wealth to enable them to employ a private duty nurse and yet are "too proud to be poor," as we sometimes say—but in this instance we should say are too self-respecting—to accept charity, and hence must go without the kindly ministrations of a nurse. It is to these as well as the others that the public health nurse comes as a boon and a God-send, a veritable angel of mercy; for it is intended that she shall care for the needs of these at a charge of 50 cents per visit, the visit not to extend over an hour—and as in all her other work, she, like the Master, teaches the people.

The Manufacture of Public Health Nurses

Public health nurses are scarce; they are in great demand. The people and especially those of us engaged in public health work are realizing more and more the value of the public health nurse. And these nurses, imbued with the philanthopic spirit, the patriotic spirit, the desire to be of real service that brought them into health work and caused the great majority of them long before the war to become Red Cross nurses—for they are all eligible—have answered the call of duty and many of them are "over there," caring for our sick and wounded soldiers.

In order to make a public health nurse we must start with a graduate nurse, and this graduate nurse must have had at least a high school education, or better, a college education; she must have had three years training in a good hospital; she must be above the average woman and above the average nurse; she must have a strong personality; she must have the elements that mark a leader; she must be able to teach, and in order to do this properly she must be able to speak in public, and as is the case with all nurses, she must have a character above reproach. Given this, she is ready to enter into training as a public health nurse. At present the course is given in four or eight months and consists of didactic instruction and laboratory or field work. There are courses offered by the University of New York, the University of Cincinnati, and the University of Ohio, also courses at Boston, Richmond, Louisville, and Chicago.

And we are pleased to make the initial announcement this evening that the State Board of Health, the University coöperating, will, in the early spring open a school for the training of public health nurses, probably in Raleigh.

Public Health Nurses in North Carolina

There are at present about 65 public health nurses on duty in our state, supported as mentioned above, and we also have a state director

of public health nursing working under the direction of the Bureau of Tuberculosis of the State Board of Health, whose salary and traveling expenses are paid jointly by the said bureau and the Metropolitan Life Insurance Company.

In closing, I desire to congratulate our state on the work that is being done by the North Carolina Club at this University, and may I express the hope that the members of this club as they go from these walls and enter the life of the communities in which they may elect to reside, shall be thoroughly informed, among other economic and political agencies, as to the value, importance and proper organization of health departments, including public health nurses, and that this information shall be carried to the people, believing that this is considered by your illustrious president the best form of extension work that is being done by our great University, whose extension work is conceded to be the broadest and best in the Union. He truthfully can boast that her campus is bounded by the confines of the state.

And all this in order that the world, and particularly that part of the world known as North Carolina, may be made safe for her people.

CHAPTER XV

The County-wide School System of North Carolina

WASHINGTON CATLETT, *County Superintendent of Schools in New Hanover County*

It is needless to say that I esteem it a very great honor to be invited to appear before the distinguished scholars of the University. It is an especial privilege to be able to present to the North Carolina Club information which may be useful in studying any of the great problems of the day, particularly those pertaining to education. I think it is a most healthful sign when our young men, and our old ones too, are getting facts at first hand in order to draw conclusions intelligently and reliably.

I am invited to read a twenty-minute paper on the county-wide school system. I suppose I was selected not because of my ability, but simply because I have been *particeps operis* in this system as existing in New Hanover County. I shall avoid statistics because sometimes nothing lies with more wanton indifference than statistics unless it be the newspapers or, as Bismarck declared, the telegraph.

Perhaps it will be well, first, to state what is a county-wide school system.

I shall quote from Bulletin No. 44 of the year 1914, U. S. Bureau of Education, by Mr. A. C. Monohan. It says: "There are three distinct units of organization found in the United States: the district, the township, and the county." Again it says: "A unit of organization for the administration of schools is the territory in which the schools constituting one system are under the direct management and control of a single board—a county board in the county unit, a township board in the township unit, a district board in the district unit, or a city board in the city unit."

Strange to say, the district system has been most largely used in the past, and is now the subject of general criticism and objection. Let us see. I shall read from the bulletin already mentioned:

"The district organization for present-day conditions proves for most parts of the country unsatisfactory in many ways, which may be summarized as follows: (1) It fails to recognize that education is not only a matter of local interest, but a matter of county and state interest. People no longer remain as much as they formerly did in the district in which they were educated or failed to be educated. (2) Under it no rapid and uniform state-wide advancement is possible. (3) It has created too many school districts, some of which are well able to sup-

port schools, others are not; in much of the country one-half as many schools would be sufficient to meet the requirement of 'a school within walking distance of every home.' Great difficulty, however, is experienced in persuading districts to unite into larger consolidated districts, each supporting one school instead of several. This difficulty is due often to jealousy existing between the neighboring districts and to jealousy between school trustees. The movement for consolidation has made little progress in any states except those with county or township systems. (4) With the district system it is often difficult to secure competent trustees. Many trustees are necessary, and they must be residents of the district they represent. Certain districts will contain many men thoroughly competent to serve as school trustees, others will contain none. The district system means that there are in the rural schools practically three times as many trustees as school teachers. To attempt to manage any other business but education on such a basis would seem ridiculous. (5) The cost of maintaining district schools is high in proportion to the cost of other schools and in proportion to the results obtained. (6) With this system, opportunities for high-school education are presented only with great difficulty; therefore country boys and girls are required to go to city schools after completing the work given in the rural schools near their homes, if they are to receive any further education. Only those whose parents can afford to pay tuition, traveling expenses, and usually board, are given this opportunity; and few of those educated in the city school ever return to rural occupations. (7) Any adequate supervision of the instructional work in the district school is almost impossible. In practically all states with the district systems county superintendents are employed. The county superintendents must work with as many boards of education as there are separate districts; with the district system the large number of trustees makes his work difficult. (8) In very few states with the district system are assistants to the county superintendents employed; there are no county educational authorities to employ assistants, or none with enough interest in the school affairs of the entire county to care whether or not assistants should be employed. In the states with the county system such assistants are more plentiful."

The County-Unit Plan Recommended

The United States Department of Education has recommended certain essentials of the county-unit plan for the administration of rural schools, as follows:

1. The county the unit of taxation and administration of schools (except that, in administration, independent city districts employing a superintendent would not be included).

2. A county-school tax levied on all taxable property in the county, covered into the county treasury, and divided between the independent city districts and the rest of the county on a basis of the school population.

3. The county-school funds, including those raised by taxation and those received from the state, expended in such a way as would as nearly as possible insure equal educational opportunities in all parts of the county, regardless of the amount raised in any particular part. (Any subdistrict should be permitted to raise, by taxation or otherwise, additional funds to supplement the county funds, provided the subdistrict desired a better school plant, additional equipment, or a more efficient teaching force than could be provided from the county funds.)

4. A county board of education, in which is vested the administration of the public schools of the county (except those in independent city districts), composed of from five to nine persons, elected or appointed from the county at large; the board to be nonpartisan; the term of office to be at least five years, and the terms arranged so that not more than one-fifth would expire in any one year.

5. A county superintendent of schools, a professional educator, selected by the county board of education, from within or without the county or state, for a long term (at least two years), who shall serve as the secretary and executive officer of the county board and as such be the recognized head of the public schools in the county (except those in independent city districts).

6. District trustees in each subdistrict of the county, one or more persons, elected by the voters of the district or selected by the county board, to be custodians of the school property and to serve in an advisory capacity to the county board. The expenditures of local funds raised by the subdistrict would rest with the trustees subject to the approval of the county board.

7. The powers and duties of the county board of education:

(*a*) To select a county superintendent, who would be its secretary and executive officer in the performance of all of its other functions, and to appoint assistants as required.

(*b*) To have general control and management of the schools of the county.

(*c*) To submit estimates to the regular county taxing authority of the amount of money needed to support the schools.

(*d*) To regulate the boundaries of the school subdistricts of the county, making from time to time such alterations as in its judgment would serve the best interests of the county system.

(*e*) To locate and erect school buildings.

(*f*) To supply the necessary equipment.

(*g*) To fix the course of study and select text-books (using the state course and state-adopted text-books in the states where action has been taken).
(*h*) To enforce the compulsory education laws.
(*i*) To employ teachers, fix their salaries and the salaries of other employees.

In 1914 there were nine states with one or more county unit systems: Alabama, Florida, Georgia, Kentucky, Louisiana, Maryland, North Carolina, Tennessee, and Utah. Those with a semi-county plan were also nine in number: California, Delaware, Mississippi, Ohio, South Carolina, Texas, Virginia, Washington, and Wisconsin, as per the United States Bulletin previously quoted.

It will not be necessary for me to describe the organization of the common schools of North Carolina, as you are all familiar with it.

The New Hanover System

New Hanover County, while following, as it should, the rules and regulations required by law, has by force of necessity gradually adopted certain features which were legalized by act of the legislature, ratified on the 1st of March, 1913.

The act to enlarge the public school system of New Hanover County reads as follows:

The General Assembly of North Carolina do enact:

Section 1. That the Board of Education of New Hanover County be and it is hereby authorized and empowered to maintain and support, out of the public school funds of said county, the Wilmington High School, which shall be open to all the white children of said county under such restrictions as the board may fix as to grades of work and other qualifications; and the school committee of the said public high school shall consist of the joint committee of districts numbers one and two for the white race of said county, in whose names the donors of the property which is now used for high school purposes have placed the title.

Sec. 2. That the Board of Education of said New Hanover County is authorized and empowered to maintain and support, out of the public school funds of said county, an industrial school for the colored race, which shall be open to all the colored children of said county, under such restrictions as the board of education may fix as to grades of work and other qualifications; and the said board of education may elect three school committeemen, as other school committeemen are elected, for the management of said school.

Sec. 3. That in lieu of making the apportionments of the public school funds in January and July, as now provided by law, the Board of Educa-

tion of New Hanover County may, as soon as the tax books are made up for each year, estimate the amount of the school fund for the current year, and apportion the same among the respective schools of the county, first setting aside a sufficient amount to maintain the high school and industrial school herein created; provided, in doing so, the length of term of the other public schools in said county is maintained, as provided by law. And at the end of each school year the said board of education may apportion or place to the credit of the respective districts any amount received in excess of the estimate of the available school funds for that year.

SEC. 4. That the said Board of Education of New Hanover County is authorized and empowered to employ a superintendent of the schools located within the city of Wilmington, and also a superintendent of the rural schools, and to pay each of them such salary as the board may deem wise; or the said board of education may employ one superintendent, who shall supervise the entire school system of the county. The salary and expenses of such superintendent, or superintendents, shall be paid out of the contingent fund, and not charged against any of the schools, and the board of education is authorized to set aside a contingent fund sufficiently large to cover this expense and other expenses of the board of education.

In order that you may more clearly understand how the system was by degrees evolved, it is necessary that you have in mind a description of the county. It may also be well to know these facts in order to judge whether the system would work in larger counties or in counties in which there are several towns.

New Hanover is triangular in shape, with its base resting on Pender County. It has the ocean as one leg of the triangle, and the Cape Fear River for the other. It contains 100 square miles. The long, sandy strip tapering to the apex of the triangle is sparsely settled. The ocean side has many creeks, emptying into the sounds, and the northern portion has swampy areas. This renders consolidation of districts difficult. Many of the rural people are engaged in fishing, which takes the time of the larger boys during most of the year. The mildness of our climate enables the truck farmer-boy to work the year around.

New Hanover contains the city of Wilmington with a population of some 35,000. There are no towns or villages, except Winter Park and Delgado, which have come into existence within the past 17 years, and which are practically suburbs of Wilmington. The taxable property, city and county, is $22,217,575. The school tax fund is about $90,000 in round numbers. This is derived from the general property and poll tax, and a special tax of 15 cents on the $100 which was voted by the entire county in the year 1910. The school tax is collected with the

general taxes and turned over to the treasurer, known in our county as county auditor, who keeps the accounts of all county affairs.

The city of Wilmington has nothing to do with collecting or disbursing a cent of the school tax, which supports every school throughout the city and county.

The management and distribution of the school fund is the distinguishing feature of the New Hanover system.

The county is divided into five political townships: Cape Fear, Wilmington, Barnett, Masonboro, and Federal Point. They are divided into school districts. Wilmington city includes five districts. Each of the districts has three committeemen appointed by the board of education in accordance with the state school law. The county High School is situated in Wilmington. It has two committeemen who perform the duties prescribed by the state law. There is also in the city the Williston Industrial School for Negroes, with a committee of three.

The five city school districts are under the supervision of a city superintendent, who makes monthly reports to the board of education. His office is in the courthouse with the county superintendent. A clerk is employed for the service of the board of education, the city superintendent, and the county superintendent.

From this center all the school work of the city and county is directed. Here the board of education meets monthly or oftener, to audit the treasurer's accounts, receive reports, and act upon all matters pertaining to all the schools.

When the tax listing is over and the valuation of all taxables is given, by which the board of education can make a fair estimate of the income or yearly resources, a budget, prepared by the city and the county superintendents, stating the amounts necessary for financing their respective schools for eight months, is presented to the board.

The budget is carefully examined by the board and changed or confirmed as may seem fit. The salaries of the school force, from janitors to superintendents, are fixed by the board.

When the budget is thus completed by the board each committee is informed as to the amount set aside for its school district.

By this means strong districts cannot receive more money than they need, and weak districts are provided with ample school opportunities, which was not always the case when a per capita distribution was made. The needs of each district are met.

This is in harmony with the great fundamental principle of the public school system; that is, the strong and well-to-do must help to educate the poor man's child, the child of the state.

If a poor, sparsely settled district cannot afford competent instructors and comfortable housing, such must be given them or means provided to bring the children into the nearest school. This plan will help to solve the problem of keeping people on the farms. Many families have

left the country for the town or city in order that their children may have educational advantages. The special-tax district smacks somewhat of social exclusiveness. The result in New Hanover has been that whenever the need of school facilities presents itself, the board has investigated the case and provided, when possible, the needed school.

By bond issues for the whole county splendid buildings have been erected, and the system has enlarged so rapidly that another bond issue is to be asked for, and another special county tax recommended to meet the growing demands. I believe the people of New Hanover will vote these bond issues without hesitation.

Our school system is almost a commission form of government, the thing so much discussed and recommended. One of the board acts as a purchasing agent. Supplies are bought by the wholesale, thus saving large sums. Deep wells have been driven under direction of the board, assisted financially by the county commissioners. Specifications are furnished by the board of health. Sanitary closets are built by the school board under approved plans, and vaccination and medical inspection of the school children are required.

Where the county is large the difficulties would increase, but that simply means more work and better men. Without competent officers any system will fail, and the best system under poor officers will be only a partial success.

No other school plan tends more to unite the forces of the entire county, to break down city walls, so to speak, to economize efforts, and consolidate strength, minimize waste, and bring about efficient and systematic administration.

Cities are apt to neglect the welfare of the rural sections. Instead of building up for themselves splendid plants and letting the country folk take what they can get, the whole county should share in giving adequate facilities to all the people, town and country. I am not speaking of the school administration of cities. It is proper that cities should have their own superintendents, because of the large number of schools and children; but in my opinion the financial and administrative department should be under capable, representative men who will impartially direct the school affairs of the whole county.

I have said that the special local tax is not in full harmony with the fundamental principle of public schools. The state school tax is to help the weaker counties. About ten counties pay more into the state school fund than they receive. New Hanover pays about $11,000 more than it receives from the state treasury, and it pays the excess in order to give four-months schools to other counties. All the big city counties should help their rural districts to a greater extent than they do.

Every cent of school tax paid by the city of Wilmington goes into the general fund to be distributed towards the education of every child in the whole county.

Special, privileged city systems erect splendid buildings, formulate their own courses of study, claim certain exemptions for their teachers, and administer their school affairs with complacent exclusiveness. Some districts are tempted to impose upon corporations which exist within their limits. I once heard a gentleman, living in a district through which a wealthy railroad passed, remark that the railroad company would pay almost enough to build the schoolhouse.

CHAPTER XVI

The County High School

N. A. WALKER, *Professor of Secondary Education, University of North Carolina, and State Director of Public High Schools*

Occupying as it does a strategic position in our educational system, the public high school has come to be the criterion by which the efficiency of the schools of a county or state is judged. Given a system of strong, well-equipped, efficient public high schools in a state, and below them you are sure to find a good system of elementary schools, and above them, too, you will find a superior class of colleges. Given a weak, ineffective system of public high schools, and below them you will find indifferent elementary schools and above them colleges in name only. Strong high schools mean, then, good educational facilities from the primary school through the college and university, so much so that we can measure our educational progress almost exactly in terms of the efficiency of our public high schools.

North Carolina has made rapid strides in high school development since the passage of the public high school law in 1907. There are at present 246 state high schools in operation under this act, with an enrollment of about 11,000 pupils.

There are two other classes of public schools doing high school work, namely, city high schools and local high schools. There are 80 of the former and 157 of the latter, enrolling, respectively, 10,000 and 3,000 pupils.

In addition to these 483 public high schools—state, city, and local—there are 26 private schools and 66 church schools of secondary grade, enrolling together about 5,000.

Thus there are in North Carolina 575 secondary schools enrolling 30,000 pupils.

Not quite 50 per cent of the 575 schools are offering four-year courses, and not quite 10 per cent of the 30,000 high school pupils are pursuing fourth-year studies.

We need to develop in all the counties strong four-year high schools, sufficiently well equipped and financed to provide for the needs of the youth in each county whatever secondary school training is needed. The local high school cannot meet the need for high school training in a modern democracy. It cannot secure sufficient money, equipment, teachers, or pupils.

The county high school, with stronger financial backing, larger teaching force, better equipment, dormitories, and inexpensive boarding

facilities, and transportation of pupils where necessary, must take the place of the small local high school if the needs of democracy are to be better met through better educational opportunities of the youth of the land.

A recent decision of the Supreme Court declaring the county high school (commonly called the state high school) to be an organic part of our uniform and general public school system required by the Constitution, opens a new door of opportunity in secondary education and makes possible a new era of high school development in North Carolina.

CHAPTER XVII

The County Library: an Agency to Promote General Reading

L. R. WILSON, *Director Bureau of Extension, University of North Carolina*

How to put every man, woman, and child in the country-side to reading books that inform and instruct has been a matter of serious and general concern in the United States since 1900.

In the main, four agencies have been developed and employed in the attempt to make this nation a reading and, therefore, an intelligent nation: (1) The Municipal Library, or a library in every village, as in the case of thickly populated Massachusetts; (2) The School Library, such as that to be found in 3,500 North Carolina schools, with a total of from 350,000 to 500,000 books in the hands of the school children and their parents; (3) The Traveling Library, operated by a central library commission, and going into every rural community which shows sufficient interest to apply for service, the best example of which is to be found in Wisconsin; and (4) The County Library, established, supported, and administered by the county, with branches and parcels post service in every section, of which California furnishes the most successful type.

Of these four agencies, the last mentioned is least understood in North Carolina, and is described here for the consideration of North Carolinians who are interested in the development of a citizenship of readers.

The three predominant characteristics of the county library are:

(1) It serves the citizenship of an entire county rather than of a town or city.

(2) It is supported by a direct tax (usually not less than 1¼ cents nor more than 5 cents on the $100) on the total assessed property of the county, or an appropriation is made by the county commissioners to a library already established by a town within it, in return for which books are made available to town and county citizens alike.

(3) It is administered by a special library board which may receive lands, buildings, gifts, books, etc., for the use of the library, choose the librarian and assistants, determine the number and location of branch libraries or loan stations throughout the county, or contract with a library already in the county for services to the entire citizenship.

Advantages are Distinctive

That a strong centralized library thus provided for affords its patrons distinctive advantages is at once apparent. These are:

(1) It has financial support sufficient to provide books of a varying character and in sufficient quantity to meet the requirements of all classes of citizens.

(2) It can establish a unified system of service to isolated settlements, schools, and villages, thereby reaching at regular intervals every section of the county. A book wagon or automobile can be run on a regular fortnightly or monthly schedule, and can serve every local station.

(3) It can employ an efficient librarian and assistants in sufficient number to administer the work effectively.

(4) It lends itself to the uses of other county organizations, such as the board of health and board of education.

(5) It promotes unity of interest and coöperation in all undertakings having as their object the betterment of the county.

Agencies Employed in North Carolina

In North Carolina, at present, three of the agencies mentioned above are generally employed. According to the latest statistics published by the North Carolina Library Commission (for 1917) and the office of the Superintendent of Public Instruction (for 1916), 49 towns operate libraries, 4,102 schools have collections of from 85 to 125 books, and the North Carolina Library Commission has 7,500 volumes in 114 traveling libraries which are circulated through communities in 92 counties.

County Work Begun

A beginning has also been made in the employment of the county system in modified form as indicated in the exceedingly interesting reports below. This beginning is so suggestive and so worthy of study and development that it is given below in detail with the hope that other counties may follow the splendid example set. All of the present agencies employed should be continued, as they have their distinct place. They should be further vitalized by a thorough-going county library system. The summaries here given of the work in Mecklenburg, Durham, and Guilford are furnished by Miss Mary B. Palmer, Mrs. A. F. Griggs, and Miss Bettie D. Caldwell, librarians at Charlotte, Durham, and Greensboro, respectively, in December, 1917.

Mecklenburg County

"Library privileges were extended to the people of Mecklenburg County in October, 1912, and were withdrawn in January, 1915, because

the County Board of Education decided to discontinue the annual appropriation to the library of $300. Such a small amount did not allow us to send out traveling libraries, but we permitted teachers to take as many as twenty books at a time, and quite a few managed to get that many to their schools. I realize now that it was most unwise for a library with our resources to undertake county work on $300. The county people read over 7,000 books during the time the library was open to them. We are still doing reference work for the county high schools.

Durham County

"In April, 1914, the Board of County Commissioners of Durham County made an appropriation of $400 per year to the Durham Public Library. In July, 1917, they increased this to $600 per year. This is too small to do more than admit the rural residents of the county to the usual library privileges extended to the city residents. However, a special privilege is extended to the teachers of the county schools whereby they may take out a number of books at a time for use in their schools. The teacher acts as librarian and lends the books to the children. The number of books and length of time is determined by the needs of the teacher. This method has proved very satisfactory and supplements the school libraries. We do not deliver books to the rural residents but they are often returned by parcel post.

"We cannot do any special work, but the county is small, and with the Fords to help the county, people find the library very convenient.

Guilford County

"The Greensboro library was made free to Guilford County, April 15, 1915, this long desired end having been accomplished through the coöperation of the county commissioners who appropriated the additional income to make such a step possible, payment being made through the County Board of Education.

"The income asked for was $1,500 and at first $1,250 was promised, but the whole amount asked for was given as soon as the success of the plan was apparent. This fund is paid to our treasurer in monthly installments and constitutes the book fund of the library.

"At the time the measure was adopted one of our trustees was on the point of withdrawing at the close of his term, not desiring reëlection. In his place, to represent the county, the city appointed the Guilford Superintendent of Education, who fortunately resides inside the corporation limits, so that our library law was complied with.

"An effort was made through the newspapers to notify the county, and books began to go out slowly on the new borrowers' cards. Six new stations previously planned for now received the books most cor-

dially, the postoffice authorities in each case giving cordial coöperation and free service as librarians.

"Cheering reports soon began to come in from these stations, and the next step was to send by request a hundred books to our neighbors in High Point who agreed, themselves, to furnish a case and to distribute from a popular drug store.

"This station at first was successful but naturally proved inadequate for so large a place, and the local library workers there thought best to remove it and make renewed effort to establish a separate library to meet the needs of the town.

"Three additional stations have since been established, two in stores and one in a home, so that we now have nine stations circulating 595 books, the minimum loan being 50 volumes. An increase has been given whenever requested.

Transportation

"Cases holding 50 books, each lettered with the name of the library and of the station, have been supplied in each case except the brief loan to High Point, and the station kept in a home, the former furnishing its own case and the library supplying a two-section Wernicke for the home. These cases are permanent, but two packing cases were also made for each station. They are made to weigh 50 pounds each when filled with 25 books, and keys are kept at each end of the line. The station librarians often find friends to furnish transportation free of charge, but where this is impracticable the library pays the cost of parcel post both ways. Individual borrowers in the county can have books sent to them by mail by paying the costs both ways. Such loans, like the county loans from the desk, are made under the city library rules.

Regulations for Stations

"We have no limit to the time our stations should keep their books except that they may not return them within the first month. We sent out in each case a few very simple rules to the librarians asking them to vary as local conditions required. No fines are asked except for damaged books.

Book Selection

"Requests for books from the county are always filled as promptly as possibly, and books sometimes are purchased with haste to meet a call, but as a rule we select the books, sending 40 per cent fiction, 20 per cent non-fiction, 24 per cent juvenile fiction, and 16 per cent juvenile non-fiction. Except on request, we do not send juvenile fiction sets. We have found that most of our county borrowers show a very decided normal appetite for good fiction, but we also notice that the children's non-fiction books are quite popular.

Results Justify Expenditures

"During the first fiscal year, May 1, 1915, to May 1, 1916, the entire circulation was 51,154, a gain of 14,709 over the previous year, the county loan being 2,534. The second year, May 1, 1916, to May 1, 1917, the entire circulation was 53,688, a gain of 9,659 over 1916, with a county loan of 10,562.

"There is no doubt that our county, so far as our books have gone, finds pleasure in their use. Expressions at the desk and letters from some of our station librarians give abundant evidence of this. We hope soon to begin systematic visiting of all stations, and believe that with this greatly needed aid our county work can be greatly enlarged and improved."

What a Small Tax Will Yield

From these summaries where the work has been based on an appropriation from the counties rather than upon a tax upon all the assessed property, and where a library already established has been utilized, it is apparent that the service has been secured for approximately one-seventh of one cent per $100 worth of property in Mecklenburg, one-fourth of one cent per $100 in Durham, and three-quarters of one cent per $100 in Guilford. In these three counties a levy of one cent on the hundred would yield—in Mecklenburg $2,203, in Durham $2,123, and in Guilford $1,986.

Similarly, for two cents on the $100, Cabarrus could appropriate to the Concord library $1,271; Rowan to the Salisbury library $2,230; Cumberland $1,557, and largely increased library facilities for all the people could be provided without burdening any one heavily. In this way every school library in the county could be strengthened and every village and hamlet could receive new supplies of books at regular intervals. The plan is an admirable one, and is worthy the serious attention of every North Carolina county.

CHAPTER XVIII

Farm Demonstration Work in North Carolina and the South

E. S. Millsaps, *District Agent, Statesville, N. C.*

The definition of Farm Demonstration Work as given by Carl Vrooman, Assistant Secretary of Agriculture, is as follows: "The County Agent movement is the greatest and most practical university extension movement ever inaugurated in any country. It is essentially nothing but learning democratized, learning brought out of the laboratory and the experimental field, out of the libraries and the bulletins, adapted to local conditions, and brought home to the farmer by the power of personal explanation and actual demonstration."

After ten years of experience my own definition would be about this: Farm demonstration is the teaching of the fundamental principles of agriculture by personal contact with the farmer who puts the teaching into effect by a demonstration.

Brief History

The work known as Farm Demonstration was started in 1904, and the first field agent was the late Dr. Seaman A. Knapp. In this year Congress appropriated $27,000 for boll-weevil work, and a portion of this fund was turned over to Dr. Knapp to try out his demonstration idea. Demonstration farms were established in several counties in Texas and Louisiana. The next year Congress appropriated $40,000 for this work, and the demonstrations were continued and extended. The next year the General Education Board of New York became interested in the work and appropriated $7,000 of its funds to extend the work outside boll-weevil territory. The Secretary of Agriculture accepted this fund, and it was increased by an appropriation of $37,000 by Congress. That year (1906) the work was extended to states east of the Mississippi River and into territory not infested by the boll-weevil. From 1906 to 1913 the work grew rapidly. In 1907 the boys' club work was started, and in 1911 the girls' canning clubs. The appropriations increased from $27,000 in 1904 to $330,000 by Congress in 1913 and $142,000 by the General Education Board. The agents increased from 15 in 1904 to 878 in 1913, including at this time several women agents.

In 1914 Congress passed the Smith-Lever act, and the States Relation Service was soon afterward organized, and the work came to be known as agricultural extension work. This coöperative work is carried on by the United States Department of Agriculture and the state agri-

cultural colleges. That year (1914) Congress appropriated $371,000 and the General Education Board $187,000. In 1915, by the Smith-Lever act of 1914, Congress took over the entire financial responsibility and appropriated more than $661,000. During these years the states had taken enough interest in the work to make considerable appropriations to the support of the work, and many counties and private individuals and banks began to donate money to carry on the work. Since 1915 the congressional appropriation has increased by $500,000 a year besides the funds paid by states and counties. The total funds available in 1916, the last year for which I have complete records, were $4,850,000. This money was used in the work in both the North and South, and included the women's work. The number of men agents had reached 1,225 and the women agents 430. The number of farmers who have enrolled as demonstrators has increased from about 4,000 in 1904 to more than 119,000 in 1916.

Results Achieved

The results of this work may be seen in the increased yields of corn and wheat. I give results in the cotton states only. The corn yield was 461,000,000 bushels in 1909 and 613,000,000 bushels in 1916. Wheat was 28,000,000 bushels in 1909 and 69,000,000 bushels in 1916. A similar increase is noted in all other crops, while the live-stock interest has been greatly stimulated. More than 3,000 pure-bred horses, 8,000 dairy cattle, 14,000 beef cattle, 29,000 hogs, and 2,000 sheep have been introduced into Southern territory. The county agents have treated many thousand head of live-stock for diseases and taught farmers to treat their stock.

The activities of the county agent may be seen from the following items of their work: Assistance and advice about the erection of buildings, the installation of home water systems, of home lighting systems, the screening of homes from flies, and the construction of fly-traps, advice about telephone systems, the making of pastures, tile drainage, terracing farm land, the pulling of stumps, home gardens, winter cover crops, farm implements, dipping vats, silos, the use of lime, the use of fertilizers, the selection of seed, coöperation in buying and selling, the organization of rural communities, and many other things. The agents have visited many thousands of farmers during these years, have traveled thousands of miles, have held thousands of meetings for the discussion of various farm subjects, and have distributed thousands of departmental and college bulletins.

When the Morrill act was passed establishing the agricultural colleges it was thought these colleges would be sufficient to educate the American farmer, but it was soon seen that something else was needed. Then came the Hatch act establishing the experiment stations. These were both good. They were a preparatory step for the great work that was

coming, but there was no connecting link between these agencies and the farmer. The question was, How can the farmer gain possession of the knowledge obtained in these institutions? Dr. Seaman A. Knapp solved the problem when he inaugurated the agricultural demonstration movement. A New York banker recently stated that the county agent in his county had done more for the farmers of the county than the United States Department of Agriculture and the agricultural colleges had done in fifty years. This fully answers the question as to the value of the demonstration, and the work known as agricultural extension.

Farm Demonstration in North Carolina

Farm demonstration work was started in North Carolina in the autumn of 1907 with three county agents. The work was financed then by the General Education Board of New York. Mr. C. R. Hudson was State Agent and Dr. Knapp was Special Agent in Charge. The work carried on was similar to the work done in the other states of the South. Year by year the number of agents was increased and the activities were multiplied. In 1914, when the present coöperative arrangement under the Smith-Lever act was effected, there were about 60 county agents. Now there are about 93 white agents and about 14 colored agents. There are now only seven counties which have no agents. There are five district agents and a number of specialists.

The work is supported by the United States department, the state department, the county donations, and the legislative appropriations. From only a few thousand dollars in 1908, the funds for the work have increased to more than $150,000. These funds support the boys' and girls' club work and also the specialists in dairying, beef cattle, swine, poultry, bees, etc.

The yields under demonstration methods in corn growing have never been less than 40 bushels per acre while the average for the state has been less than half that amount. The boys have averaged more than 60 bushels one or two years. The yields of all other crops have increased very materially during these years. The general average for corn has increased from about 12 bushels per acre to 20 bushels per acre. Livestock work has received much of the attention of the county agents during all the years, but this part of the work has been specially emphasized recently, and there are hundreds of pure-bred cattle and hogs now in the state.

The growth of the work in North Carolina has been steady and rapid. At first it was considered an innovation. The first year, 1908, there were eight county agents, and the work was confined to corn and cotton. The average yield of corn under demonstration methods was 41 bushels. In 1914, the last year under the old arrangement, the average yield of corn was 43 bushels. The first district agent was appointed in 1909, the second in 1911, and the third in 1912.

After the Smith-Lever law went into operation under the coöperative arrangement with the State College of Agriculture the progress of the work was almost phenomenal. In 1915, the first full year under the Smith-Lever plan of coöperation, there were 66 county agents, and the average of corn was 43 bushels. In 1917 there were 77 county agents, and the average for corn was 48 bushels. This year two additional district agents were appointed. There are now 93 white county agents, five white district agents, and there are also one colored district agent and 15 colored county agents. The boys' corn clubs started in 1907 with only a few boys interested, and now the enrollment of boys reaches into thousands. The pig clubs were started in 1914 in a small way, and now it seems the pig clubs are about to run ahead of all other activities. The demand for pigs takes almost every available female pig of pure breeding produced in the state. The yield of corn alone is given as it would take too much time to go into the yields of all our crops.

The number of visits to farmers by county agents in 1917 was 53,821; visits to business men 7,459; visits to boys' and girls' club members 11,558; the number of miles traveled by rail was 105,453; by team 102,004; by auto 249,988; making a total of nearly half a million miles traveled in North Carolina in one year. The county agents had 40,000 calls at office by farmers and business men for information, and more than 11,000 telephone calls. There were 3,708 public meetings held with an attendance of 251,817 persons. There were 1,055 field meetings held with an attendance of 14,488 persons. There were 45,150 official letters written, 1,755 articles for the press, 52,222 circular letters prepared and sent out, 76,721 United States bulletins distributed, 36,003 college and state department bulletins, and 1,998 visits to schools. There were 984 farmers who kept cost records of their farm operations in 1917; 20,623 farmers selected seed in the field, and 1,496 farmers are selecting seeds for sale. Nearly 12,000 pastures were renovated, more than 35,000 acres were terraced, 3,000 acres tile drained, and more than 7,000 acres cleared of stumps. More than 3,500 homes made improvement in sanitary conditions, 6,687 homes were screened from flies, 1,820 fly-traps installed, and 2,035 sanitary privies erected.

Since the county agent work started the number of pure-bred dairy cattle has increased from 997 to 3,035; pure-bred beef cattle bulls have increased from 108 to 434; dipping vats have grown from none to 205, and last year 6,620 head of cattle were dipped. The number of pure-bred hogs has more than doubled, and thousands of farmers have been induced to grow grazing crops for hogs.

The results achieved and the progress gained in these years promise great things for the Old North State. The combined crop wealth in 1909 was $142,000,000, and in 1916 it was $274,000,000, an increase of $132,000,000. The total crop wealth produced in 1917 was $417,000,000, an

increase of more than $275,000,000 over 1909, or 193 per cent, while the increase for the decade ending with 1909 was only 108 per cent. Farm wealth has greatly increased. There are better homes, better schools, better roads, better sanitation, and withal a greater vision, and an increased willingness to support a greater civilization.

CHAPTER XIX

Home Demonstration Work in North Carolina

MRS. JANE S. MCKIMMON, *Home Demonstration Agent for the State, Raleigh, N. C.*

In the absence of a manuscript from Mrs. McKimmon, we can only present the college press reports of her admirable address.

"Emphasizing the fact that the war can be won not only by producing but also by conserving, Mrs. Jane McKimmon, of Raleigh, State Home Demonstration Agent, made a very interesting and instructive talk before the regular fortnightly meeting of the North Carolina Club on Monday night. Mrs. McKimmon is the first lady that has ever addressed this Club. Many ladies were present, and she received the closest attention of her hearers.

"Albert Coates, President of the Club, introduced the speaker and spoke of her work as requiring wonderful executive ability and infinite tact; and, said he, after several years of experience North Carolina feels that she has made no mistake in selecting Mrs. McKimmon.

"Home demonstration work since its organization in North Carolina in 1911 was fully discussed by Mrs. McKimmon. The expenses of this work are met by contributions by county, state, and federal governments. Canning club work was started with not over 100 girls in any one county in 1911, but before the end of that year they had produced 35,000 tins of tomatoes. Today, said she, there are 75 counties organized for such work, with 54 trained home economics women as instructors and coworkers—women who are the very best community workers.

"Mrs. McKimmon told of the increasing interest and response of the counties to the growing demands of this community work. When the work was begun some of the county commissioners grudgingly gave $50 for this community club work; now four counties are giving $1,200 each per year.

"The work of the home demonstrators in organizing canning campaigns, especially among the factory girls, of interesting the people in growing gardens, however small, and of encouraging the conservation of food, were all discussed at length by Mrs. McKimmon.

"In this work we have closely coöperated with the state and national food commissions, the speaker said. People have been urged to eat less wheat, meat, fats, and sugars in order to help our allies. Smaller rations make healthier and more alert people, she said in conclusion."

CHAPTER XX

Bridge-Building in North Carolina

W. S. Fallis, *N. C. State Highway Engineer*

Bridge-building, so long regarded as a trade, is today truly a science. Less than 100 years ago it was not deemed by any one worthy to be termed an art, while today it is both a science and an art. Practically all of the distinctive types of modern bridges have been developed within the past forty years. This holds good for both American and European practice. This does not mean that the years preceding the present century did not contribute anything to this work. As a learned profession it is nevertheless of very recent origin. Bridge engineering reaches back into a remote period. Early man built many crossings over shallow streams by piling in rocks for piers and covering them with slabs of stone or logs, or by felling trees so as to span small streams, and sometimes even rivers of narrow channel have been spanned in this way. We can look to still earlier traditions for the beginnings that were made during the twilight times of the race. Indeed, we can go back to the monkeys who form living bridges of their own interlocked bodies over which the inhabitants of the monkey world pass across streams and chasms. The intelligence thus exhibited by the simian takes us back into the dim regions of instinctive bridge-building.

It is a long way indeed from these primitive crossings to the present development of this science, to such structures for instance as the great bridges across the river in New York, or the Quebec cantilever structure, and the Eads bridge at St Louis, and at present to the many beautiful as well as permanent concrete bridges scattered throughout the world.

It is not my purpose tonight to discuss bridges in a technical way, at least to the extent of going into the science involved in designing bridges, but I wish to discuss it in a way that will give to the students and others some information of the condition existing in our state, at least to some extent showing the need for more thought, more study, and more work to develop for the state suitable and safe bridges for the agricultural and commercial products of our people.

Our Bridges Insufficient and Unsafe

It is a well-known fact that the vast majority of the bridges of the state are unsafe and insufficient in size and capacity; and for many classes of traffic are so dangerous as to prohibit such traffic altogether

on many of the roads of the state. In my own practice I had occasion a few years ago to bring a crusher across a road on which there were 16 small bridges, with the result that every bridge that we crossed was broken in by the load, and it was only by rare good luck that we succeeded in one case in saving the crusher from being sunk in a canal 12 or 15 feet, under mud and water. This was not an unusual load by any means, but a load that would be in hazard under the present condition of our roads during a large portion of the year.

I had a letter a few days ago from a firm dealing in motor trucks, stating that one of their new trucks, loaded with only three tons of material, had broken practically all of the bridges they had crossed in a certain county of the state.

There are a great many phases to be considered in the proper design and construction of highway bridges. The very first thing that should be definitely taken into consideration is a proper design and careful engineering supervision in construction. Failure in these two particulars is responsible for a loss of three out of four of the bridges that are washed away by recurring floods and high waters in the streams of the state.

It was my opportunity, after the recent flood in Western North Carolina, to inspect many of the bridges in that section. In one case a bridge had been built by contract with a bridge company without supervision of any kind on the part of the county, and was washed away by the flood of 1916. Careful inspection of the foundation work of this bridge developed the fact that no foundation whatever had been provided for the piers. They had been placed on the natural bed of the river without even removing the sand and gravel or disturbing it in any way in order to secure a better foundation.

The majority of the bridges, I am glad to say, now being rebuilt across the Catawba River, and some of those over the Yadkin River, are receiving careful consideration both in design and construction, and I venture to say that the same flood that destroyed many of these bridges in their original construction would fail to affect them as now reconstructed.

Bridge Materials

The proper material to be used in the construction of a bridge depends largely on local conditions, cost, etc. A great deal also depends on the amount of traffic, as well as the funds available for its construction. Prior to the conditions brought about by the war, steel had become almost the universal material from which bridges of almost every class were constructed. With the almost prohibitive price of steel bridges at present, reinforced concrete arch and girder spans have become much more common as material for bridges. Wood is being used to a considerably greater extent now than for years past. The high cost of maintenance on wood, however, as well as the inability to

secure the high quality of timber required for good bridge work, makes wood an undesirable material for bridges. Still, because of its great tensile strength, the accuracy and facility with which it can be worked, its permanency, if reasonable care is taken of it, has made it a favorite material among bridge engineers for the construction of practically all large and very many of the smaller bridges throughout the country.

Bridge Designs

The designing of bridges is almost an exact science, and standards have been developed to such an extent that it is easy for a bridge company to build a bridge from patterns on hand. In fact, much easier to build a bridge from patterns on hand than it is for a lady to secure a new dress from her dressmaker, because the fashions in bridges are not subject to such great fluctuations as are the fashions in clothes. Many, if not all, of the state highway departments have developed standard plans for bridges to be built under the supervision of the departments, and to be used by the counties of the state for the purpose of securing better bridges than are usually sold by the bridge companies. Many of the bridge company salesmen are to a degree irresponsible, in so far as the interest of the people using the bridge is concerned, and are willing to make contracts through the submission of low bids for light designs that mean practically a waste of money to the purchaser. Of course the loading which a highway bridge should carry depends on the weight of the traffic on the road on which the bridge is located, together with a due allowance for occasional increased weights.

For rural bridges it is almost always best in designing the floor system to provide for a uniform live-load of a hundred pounds per square foot, or a concentrated load of 12 tons on two axles 12 feet apart, with wheels spaced 6 feet apart with two-thirds of the load on the rear axle.

The truss design should, in my opinion, be sufficient to carry a uniform floor load of 125 pounds per square foot for spans under 50 feet, and 100 pounds per square foot for spans greater than 100 feet.

As I stated previously, a large number of the bridge failures in the country have been due to improperly designed abutments. There is a general idea throughout the country which confuses abutments with piers, and in many cases we find bridges constructed on slender cylindrical piers with no provision for restraining the fill at the approach through wooden boards resting against these cylinder piers. Properly designed cylinder piers, when they are used simply as piers and not abutments, are not objectionable, but where we attempt to make them both a retaining wall and a support for the bridge, there is no excuse for their use nor for the ignorance of the purchaser. And it is a very common sight to see these bridges destroyed by the ordinary high waters that come at very frequent intervals every year.

In designing piers and abutments the size of the foundation should usually depend on the foundation material. Careful investigation should always be made, not only at the point where the pier is to be placed, but for some distance around the pier location, and this should be done, of course, before the design for the pier is made. There are many ways by which this test can be made, among which are drilling with augers, sinking pipes with water jets, or by using a percussion drill, and even by sounding with rods.

When the character of the foundation has been fully determined, it is then a matter for the bridge engineer to determine the design for the pier. Highway bridges are most frequently of wood design, sometimes of reinforced concrete, and occasionally of steel. Where it is possible to provide sufficient strength in the trusses to carry the weight, reinforced concrete has many advantages over other classes of floors, but the trusses and details of the bridge must be designed to carry a concrete floor. Old bridges designed for wood floors should never be replaced by concrete, unless the design of the truss is ample to carry the added dead load.

A wooden floor that is very economical has recently been used by many bridge builders. This floor practically doubles the life of the ordinary wood floor, and decreases vibration cost by traffic. Thoroughly seasoned timber is used, carefully dressed to the size, and bolted together in such a way as to make a tight floor. A bituminous mat from one-half to two inches thick, of either asphalt or tar filled with stone chips, is placed hot or cold on the bridge floor. This mat protects the lumber in the floor from the water, and thus increases its life, makes the floor smooth, and reduces vibration.

One of the greatest crimes committed by county authorities against the taxpaying public is their failure to maintain bridges properly; that is to say, by failing to keep the floors in smooth and safe condition, and the bridges painted. Steel bridges should never be allowed to go more than three years without being thoroughly cleaned and painted; preferably two years should be the limit in repainting the average steel bridge. Rust soon makes inroads into the material, thus injuring it as well as its appearance. Careful selection of paint should be made, and the bridge thoroughly cleaned before paint is applied. It should then be applied by an experienced man who will work the paint into all the crevices and points where dampness is likely to remain, so as to thoroughly protect these points from rust.

Many concrete bridges are now being built. They are designed to sustain at least as heavy a live load as steel bridges. Since the weight of traffic steadily increases, these concrete bridges are being built to sustain heavier live loads than in case of similar steel bridges.

Many types of arch bridges are being built, and many of these are capable of being made very beautiful in design and construction. A

bridge of this type is now being built by the State Highway Commission at Sloan's Ferry. It is a barrel arch with span of arches placed on the barrel to carry the floor system. Another type of bridge that is commonly used is the rib arch, constructed with solid spandrel walls, and in some cases with spandrel arches spanning the ribs. A bridge of this type is now being constructed across the river near Hickory, N. C., and another of the same type has been built below Asheville over the French Broad River. The slab type is used for spans not exceeding 16 feet in length. This type of bridge is simply a reinforced concrete slab placed on top of the abutments.

A girder type can be constructed for spans up to 60 feet. Another type that is more or less popular is the I-beam type, in which I-beams are used to carry the load, and are incased entirely in concrete with the concrete floor. This forms a T-beam, and very frequently cannot be told on inspection from the girder T-beam type.

In conclusion, I want to urge upon all, for the sake of the safety of the people using the roads of the state, as well as for the sake of economy in the use of the money provided by the people for the purpose of building bridges, that great care should be taken to secure adequate designs made by independent and competent bridge engineers, those who are not in any way connected with any bridge company or any contractor proposing to build the bridge; and that careful supervision of its construction be entrusted to a man competent to inspect the work and to see that the terms of the contract are being carried out in every respect, and especially that the foundations on which the bridge is built are entirely safe to carry the structure.

If these conditions of design and inspection had been carefully enforced for the past ten years I feel sure that, instead of 95 per cent of our bridges being unsafe for traffic, at least 75 per cent of our bridges would now be structures that the people of our state might feel both proud to own and safe to travel over. And I would like to urge that the public do all in its power to see that hereafter the designs and construction of bridges are placed in competent hands, in order that both safety and economy may be secured.

CHAPTER XXI

County Responsibility for Public Welfare

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What the State Can Do

An effective attack upon the public welfare problems of a state is twofold: (1) by a state welfare board and state welfare institutions, and (2) by town and county welfare boards and institutions. Both attacks must of course be supported by public intelligence sensitively aware of existing conditions and humanely moved to remedy them, else they fail or limp along lamely on one foot. I call attention mainly to the second aspect of the subject because it concerns our critical weakness in dealing with public welfare problems in North Carolina and in most other states.

Public welfare work calls for a state board of public welfare, statewide in authority, supported by sufficient funds, properly functioned, and adequately officered, and for state institutions that are large enough to care for the delinquents, the dependents, the defectives, and the neglected who cannot be better cared for by local authority and institutions. We must have state penitentiaries, state prison farms, and state convict camps because convicted criminals are too few in any one county for the proper punishment and effective reformation of social offenders in county jails. We must have state schools for the reformation of wayward boys and girls, state institutions for fallen women, state hospitals for the insane and the epileptic, state schools for the deaf and blind, the crippled and the feeble-minded, because the county cannot afford to establish special institutions to deal fitly with the relatively small number of such unfortunates in each county. It is properly the business of the state to gather them into state institutions of the very best possible type and to deal with them properly under the general oversight of a state welfare board.

What the County Can Do

But, on the other hand, it calls for county boards of public welfare with county-wide authority and trained executive secretaries. Because (1) many of our social ills bulk up so big that they can be successfully attacked only in detail by local interest, local effort, and local institutions. Tuberculosis and poverty are capital instances of social problems that are beyond the possibilities of state institutions, and that

necessarily wait upon organized county efforts of effective sort. Because (2) the state officials in a big state institution or in a big central office at the capital cannot finger certain social problems down to the last details. For instance, we do not know the deaf, the blind, the feeble-minded, the epileptic, the crippled, and the neglected or wayward boys and girls—their number, their names, and their residences, in any county of the state; and so because there is at present no local organization charged with the responsibility of accounting for such unfortunates, and with the duty of urging them in sympathetic ways into proper state institutions. And because (3) a large number of necessary reforms in the state are delayed by the lack of efficient county welfare boards and secretaries. Thus, we cannot now have juvenile courts or special sessions of our circuit courts adequately to consider juvenile offenders in chambers as wards in chancery, and wayward children under sixteen years of age cannot now be put on probation under our present law in North Carolina, because there is nobody officially charged in our counties with looking after juvenile probationers, or who is conditioned to do it properly.

For the same reason another progressive movement in prison reform falls to pieces in this state. I refer to the lack of authoritative oversight of prisoners on parole from the county and district courts, the state reformatories, and the state penitentiary. We lack the same kind of oversight over the families of criminals in prison and over criminals upon their return home after release.

County Welfare Boards

Other matters of importance wait upon the creation and proper functioning of county welfare boards. For instance, orphan children cannot now be placed out in homes in this state—as a wise and safe policy in general, because at present we cannot properly investigate and appraise the homes that apply for such children, nor can we keep such homes under systematic regular supervision to see that the children are properly cared for and humanely provided with school advantages and other opportunities. Bound-out children need the same oversight in North Carolina, but at present they cannot receive it.

Our orphan asylums—and there are no better in any state or country—cannot care for all the bereft and neglected children of North Carolina. They are crowded to overflowing, and the known applicants number many more than can find places in them. A placing-out policy is inevitable, and the social machinery therefor is being created in other states. It ought to be a county machinery; so, because county authority is closest to the problem and can most effectively and inexpensively consider the children that need good homes and the homes that are able to make children good.

Mothers' pensions are another necessity in North Carolina that we cannot undertake until we have county welfare boards and superintendents. We cannot venture into legislation on this matter until it is somebody's stated business in every county to know when it is best to preserve the integrity of fatherless homes by giving widowed mothers of good character financial support sufficient to enable them to rear their children outside of charity institutions. For lack of such pensions the best of homes must oftentimes be broken up; and while the mothers struggle for self-support away from their children, their children become a heavy charge upon the charity of the state or join the swelling multitude of orphans that cannot be cared for in our orphan asylums. The children in orphan asylums need to be placed in good homes as fast as they can be found; the orphans already in good homes need to be kept there by mothers' pensions. Wisdom in determining all these details depends upon painstaking case work, which could be done by county welfare boards and their secretaries. Without such organized agencies the placing-out of orphan children is a mistake.

Some Common Mistakes

So far, I am roughly distinguishing between what can and ought to be done by state welfare institutions on the one hand, and what can best be done by county welfare institutions on the other. The distinction is important. The state ought not to attempt in futile ways what can be done only by local county effort, nor ought counties to attempt what can be done by the state alone. Here and there in the United States costly mistakes are being made for the lack of this distinction in efforts and institutions.

For instance, a state sanitarium for the tuberculous is necessary as a clinic; as a center of up-to-date learning in the treatment of this disease, and as an agency of state-wide educational effort and emphasis, but it is, of course, impossible as a curing station for all the consumptives of any state. How could an institution with 135 beds undertake to cure the fifteen thousand cases of pronounced tuberculosis in this or any other state? Here is a situation that calls for county interest, county effort, and county hospitals—if not one in each county, then one at least for each group of coöperating counties. So far we have only a few county tuberculosis hospitals; in Wisconsin there are forty-seven.

The Misuse of Jails

On the other hand, our counties have long undertaken to punish convicted misdemeanants in jails and chain-gangs. Jails are places for the detention of persons indicted for crimes and presumed to be innocent until they are proven guilty. As instruments of punishment for convicted criminals, they are a failure and worse, they are an unspeakable

reproach in every land and country. The punishment, reformation, and social restoration of convicts is the business of the state, and the state with penitentiaries for felony convicts and state farms for misdemeanants (as in Indiana, for instance) has a chance to succeed in these delicate, difficult tasks, the chances for success lying in proper ideals and purposes, facilities, plans, and methods: the county is bound to fail with jails and chain-gangs. When prisoners pass out of our courts under sentence, they ought to pass out of our county jails into state penitentiaries and state prison farms for punishment and restitution to useful citizenship.

The state should not attempt to finger in direct ways the details of many social ills. It can never be done for an entire state, in many fields of welfare work, by any possible number of social experts and supervisors in any one central office. There must be a staff of specialists in the office of the state board to be sure, but it will be small and its efforts will be directed to keeping abreast or well ahead of the times in applied social science, to the education and stimulation of the public, and to the oversight and guidance of social efforts and enterprises, state and local, public and private. Social diagnosis and social guardianship, case work, supervision and guardianship in detail must at last be the business of local town and county authorities under the guidance of the central office at the capital.

Everything of which I have spoken is possible under our new public welfare law. Our new State Board of Public Welfare has duties, rights, and powers that are far beyond those of the old board. The law under which it operates puts us well ahead of all other Southern States in the work of charities and corrections and well alongside the states of the North and East in opportunities and possibilities.

It seems fairly clear that our new state board will miss its largest chance for effective service unless it can stimulate local interest in public welfare problems and organize welfare machinery by counties, just as our public school and public health officers are doing in their particular fields of effort. The job is entirely too big for any one central office or any set of state institutions. It is county concern, county interest, county activity, and county institutions that will count most in the end; not state-wide efforts and state-wide institutions, but county-wide efforts and county-wide institutions in a hundred counties.

A Quarter Century Job

Our counties will be slow to create county welfare boards and to support county welfare superintendents, because such officials increase the local tax burden and because the people in general see neither rhyme nor reason in the proposition at present. What would a welfare superintendent have to do in our county more than going out to the poorhouse occasionally and looking in at the jail every once in awhile? is

the question put to me the other day. This question will be asked a million times or so in the next quarter century in North Carolina, and it must be answered convincingly if we are to move ahead in a hopeful direction.

Reluctance on part of taxpayers is natural enough, because the cost of county government is everywhere increasing by leaps and bounds. In North Carolina in 1913 it amounted to nearly seven million dollars, which was more than double the cost of state government at that time. Largely, this increase is due to waste by honest but inefficient county officials. We must be able to show that the salary system for courthouse officials in at least 58 counties of the state, when protected by the auditing of county accounts by state accountants, would create county fee funds sufficient to pay the salaries of all county officers and leave balances large enough to support county welfare superintendents. Already the salary system of compensating county officers is in vogue in fifty counties of the state. The proper auditing of fees and commissions in all of them would create fee and salary funds sufficient to support a welfare superintendent in addition to other county officers. After paying all county salaries the balances left over in eight counties last year were large enough for this purpose. These balances ranged from $2,800 in Iredell to $25,000 in Guilford. Under this plan, with good management, the balances could easily be large enough to support county welfare superintendents in more than half the counties of the state.

And again, we are spending around $258,000 a year on county homes and in the support of outside paupers; and this cost is mounting up rapidly year by year, for lack of intelligent local interest, oversight, and management. An effective attack upon our pauper problem alone would not only decrease the volume of our pauperism but it could certainly reduce the bill of costs. If so, here is money enough saved in a single detail to pay the salaries and expenses of welfare superintendents in half a hundred counties.

There are other approaches to the financial end of this county problem. They are this year being threshed out by the North Carolina Club at the University. The Club Year Book for 1917-18 gives these studies to the public. Two of them have already appeared in Bulletin No. 25 of the University Extension Bureau.

What Public Welfare Means

But county welfare machinery will be set up slowly even in our best counties unless the public mind gets busy in direct, first-hand ways with its social problems, and spies them out to the last detail. Public welfare is a vague phrase. It conveys little meaning or no meaning at all to the mind of most people; and this is particularly true of dwellers in sparsely settled rural counties. Even the older phrase, charities

and corrections, meant little more than (1) the small company of wretched souls in the poorhouse, (2) the larger number receiving small sums monthly from the county commissioners—how much larger nobody knows as a rule, and (3) the occasional occupants of the county jails—a third of them empty at any one time, and most of them empty a full half of the year. Paupers and prisoners are an inescapable affliction and not a social problem. This and little more is about all that charities and corrections has meant to the civic mind in any county, and this is at present the largest meaning that public welfare has for the public in general today.

Civic consciousness and civic responsibility in county affairs is feeble enough; but social consciousness, social responsibility, and organized social effort by counties can hardly be said to exist at all in the United States. County organization—civic and social—is the very weakest link in American democracy. Our essential weakness in North Carolina lies in the fact that four-fifths of all our people live in widely scattered country homes and therefore feel a minimum responsibility for the conditions that result in poor government and that lay heavy economic and social penalties upon the county at large.

The meaning of public welfare needs an immense enlargement in the public mind. The stupidest man among us must be brought to see that it concerns the curse of illiteracy and near-illiteracy, wholesome community recreation and commercial amusements, preventable disease and postponable death, feeble-mindedness and its causes, insanity, poverty and its manifold relationships, orphan children in poor homes whose fathers are dead, and orphan children in unsafe homes whose fathers and mothers are alive, the placing-out of children and their guardianship, wayward children, children maimed and lame in body and brain, the families of convicts in prison, returned convicts, prisoners on parole, men wanting jobs and jobs wanting men; that it concerns jail and chain-gang conditions, poorhouse and pauper conditions, juvenile courts and the oversight of juvenile probationers, fallen men and fallen women alike, and the whole subject of social hygiene; that it concerns the conditions, causes, consequences, and cure of social ills of every sort; that it sweeps the whole immense field of social science, theoretic and applied.

To build a meaning of this adequate and needful sort in the public mind, to stir the consciences and wills of men and women into activity, and to erect suitable institutions in North Carolina county by county is an exceedingly difficult but an exceedingly necessary task. We are confronted by a gigantic educational campaign that challenges our finest purposes and our most devoted efforts the next quarter century; and our women must lead in it because public welfare work is social housekeeping and men lack the housekeeping instincts.

Public Welfare Details

For the sake of simplicity I itemize the things that a county welfare agent can do under the direction of the state board, that ought to be done in every county, and that are never likely to be done until it becomes somebody's stated duty to do them.

1. In conjunction with the county school superintendent, he could number, name, and locate in reliable records the illiterate, the deaf, the blind, the feeble-minded, the crippled and deformed, the wayward and neglected, the orphans needing homes and the homes offering shelter and loving care to orphans, the families of convicts, returned convicts, prisoners on probation or parole, the insane and the epileptic. At present there are no such records in any county of the state. Such census data must be assembled in order that the people of a county can know and realize what the job of public welfare is, how big it is, and what the details are.

2. He could take into proper guardianship the dependents, the defectives, the neglected, and the delinquents resident in a county, and in a sympathetic way urge into state institutions those that ought to be under the care of the state; and if state institutions are not large enough, he could create public sentiment in favor of more extended facilities.

3. He could be a parole and probation officer for all classes and ages of wayward people outside of jails and reformatories by order of the various authorities.

4. He could have direct responsible oversight of the county home, the jail, and the chain-gang. He could stand as a guarantor to the public that they are serving their proper uses, and no other. He could establish adequate recording, accounting, and reporting systems.

5. He could study the proper use of county jails and county homes, their mischievous mis-use and the consequences that are common almost everywhere.

6. He could make a personal study of every person or family applying for outside aid, and supervise each case to see that the aid extended helps to raise the recipient to his feet wherever such a thing is possible, instead of dropping him into the mire of hopeless dependency.

7. He could forestall fraud and graft on part of applicants for poor relief on the one hand, and ignorant waste or deliberate mis-use of public funds by public authorities on the other.

8. He could get feeble-minded girls and women into state institutions for schooling and training in self-support, and for protection against the immorality that multiplies feeble-minded children. Most of our poverty springs from feeble-mindedness and its causes, as I think we shall come to see.

9. He could study in each county the causes of dependency, delinquency, and defectiveness, and report upon these problems to the grand juries, the county commissioners, the welfare board, and through the newspapers to the public, and thus develop the intelligent sentiment that is so urgently needed in North Carolina in order to attack our various social problems effectively. He could be the local diagnostician and sanitarian in social matters, and the local agency of education, stimulation, and guidance in all organized social effort. He could pack the technical word "social" full of its proper significance. And this is necessary, because I constantly run across people who think that it refers in particular to society as we find it displayed in the newspapers, or to social equality, or to socialism of the sort that offends the normal-minded.

10. And—what is fundamentally important—he could develop, organize, and direct wholesome recreation in the countryside and give it a proper place in the rural mind. The law indeed charges him with this particular duty. Our country people in America, in marked contrast with the farm folks of the old world countries, are settled in vast areas in widely scattered homes. Life is solitary and tends to be lonely and sombre. Work is a conscious necessity, while fun and frolic are essentially wicked—such is the firmly established connection of ideas in the countryside. Rural America needs to be anointed with the oil of gladness that David celebrates in the Psalms. People that do not play together never learn to work together; and if they cannot or will not work together and pull together here on earth, neither shall they dwell together in heaven—a saying that you will find in Timothy 10:16.

Is there, then, anything for a county welfare officer to do? There is more to do that ought to be done than any ten such officers can do in any county. And fortunately so; it gives a wise officer a chance to call to his side and to involve as volunteers in his purposes all the civic and social-minded men and women of the county. He needs them, and they need the work, and in it they are sure to find the more abundant life that the Master came to earth to bring to the sons and daughters of men.

Religion Worth the Name

Suppose we had in every county of North Carolina a body of closely integrated social servants composed of (1) the school board with its superintendent and supervisors, (2) an agricultural board with its home and farm extension agents, (3) a public health board with its whole-time health officer, its public health nurses, its clinics and dispensaries, (4) a public welfare board and its secretary charged with specific social concerns, and (5) a ministerial board composed of all the preachers of all the churches busy stamping every common effort with the ultimate values of life and destiny, time and eternity—suppose I say, the civic and social mind of North Carolina were organized and

federated in this way! If only it could be so, and it can, then what an era of democratic wholesomeness and effectiveness we should enter upon, and how rapidly our beloved state would move to the fore in the new social order that is even now breaking upon the world.

Man freely self-surrendered to his fellow kind and whole-heartedly given in organized effort to the common good is the dream we dream. Man dedicated to the state is Prussianism; man dedicated to humanity is the soul of democracy; man dedicated to humanity, in His name, is the last word in any kind of religion that is worth calling Christian. The kingdom of heaven doubtless means much more than this, but I am sure that it ought never to mean less.

CHAPTER XXII

County Homes and Outside Relief in North Carolina

R. F. Beasley, *Secretary of the North Carolina State Board of Public Welfare*

"The poor ye have always with you." This statement of plain fact made by Jesus seems to be about as troublesome now as it was in his day. Only now we are more conscious of the fact. It has been the custom of the world to take the statement of Jesus as a piece of final prophecy and an excuse for almost any condition that might exist in any generation. But this is no longer the position of thinking men on the subject. The time has come when we must write new definitions of the word poor.

What relation has civilization to the poor? That is the question mark written large across the page of progress. In his excellent book on The Almshouse, Mr. Alexander Johnson casually remarks: "Unfortunately, as a general rule the number of paupers to provide for varies directly with a given city or state. In a given state the county with the most paupers in proportion to the whole population is rarely, or never, the county with the least wealth, either absolutely or relatively to the population."

The Causes of Poverty must be Studied

Thus it appears that we not only always have the poor with us but always an increasing number, not only actually but relatively to population. What shall be the answer to the important question thus raised? Are we going to continue to blink the question and merely enlarge our facilities, or are we going to find an answer? It is the spirit of modern times to at least seek answers and to surrender to nothing simply because we find it here. Sooner or later we will put the question of poverty into the laboratory and analyze it.

In the days of alchemy it was naively assumed that earth, fire and water were the three ultimate substances. Now we are living scientifically in the day of chemistry and not of alchemy, but in social science we are yet in the period of alchemy. We must soon reach the period of social chemistry. The words poor and pauper must be the first words to be put into the test tube. The results will be startling, for we shall find that we have been operating on blind assumptions that should have no place in the present day. That assumption is that it is natural for people to be unable to take care of themselves, when the truth is that it is the most unnatural thing in the world. You cannot imagine an increasing number of squirrels being unable to

take care of themselves in a region where the nut crop was always on the increase faster than the increase of the squirrels. Yet with the increase of wealth we find a continuing larger increase of people unable to take care of themselves.

Now, if squirrel society began to be productive of causes that produced blind squirrels and lame squirrels and senseless squirrels, and insane squirrels and all manner of weak squirrels, we could understand that it was up to squirrel statesmen to find out what was doing this, in order to remove the cause and go back to the good old days when all squirrels were able to take care of themselves. Why shouldn't we expect human statesmen to be as wise as squirrel statesmen should be? They are not so yet, but the wish is father to the thought that they will be some day.

The mentally and physically sick, lame, halt, blind, deaf, weak, and plain poor make up the population which we refer to as poor or paupers. These are the substratum of the social order and the line of cleavage between this stratum and the next one above is not very clearly marked. Indeed it is so poorly marked that the individual in the upper one by the merest stumble will drop down into the lower. In fact, statistics say that they are dropping faster and faster. And the lower order being allowed to breed its kind, we have the poor always with us in larger and larger numbers.

And while we are investigating we shall find that prisons and insane asylums and orphanges are only different phases of the same questions. Pauperism is the apex of two converging lines of causes. The one line is the cumulative effect of preventable physical diseases. The other is the line of preventable economic diseases. It has been said that the training of a child should begin a hundred years before its birth. When the public recognizes that pauperism is a result of preventable though oblique causes these causes will be searched out and eradicated. The reason that little relative progress has been made in two thousand years is that this truth has not been recognized. When this is done there will be some pauperism left but not much. Legitimate need can then be cared for as it should be. So much for the general subject. Now for conditions in North Carolina.

Poorhouses and Paupers in North Carolina

County commissioners have the duty of providing for the poor, either in county homes or in such way as they deem best. The courts have said: "The general duty is imposed of providing for the poor; the place, method, and extent of relief are invested in the judgment and discretion of the county commissioners."

Until the year 1917 the work in counties has been done by voluntary workers serving as county visitors, while the State Board of Charities

had general supervisory powers, and neither the money or machinery for closer supervision was available. Its power is still recommendatory but we are now getting into closer touch with them.

We have not been able so far to get complete statistics of county homes or outside aid. From such statistics as could be gathered we have figured that previous to 1917 for a five year average the counties spend more than $200,000 annually in maintaining homes and in aid to the outside poor, about equally divided between the two. The tendency is to increase the latter. Of the one hundred counties 84 have occupied homes, five have no homes, and eleven have homes generally not occupied. Four counties have homes with an annual population on a five-year average of over 40 inmates; 6 with an average population between 30 and 40; 20 with an average between 20 and 30; 26 with an average between 10 and 20; and 32 with an average between 1 and ten. The average yearly number aided outside the homes the same year was 3,512. Between the races the blacks average about one third in the state.

The population of the homes includes the lame, the halt, the blind, the feeble-minded, the epileptic and the human drift wood of every kind. There are few who are there simply from normal poverty. No adequate financial figures can be secured. The estimate of more than $200,000 per year means money paid out, and does not take into consideration value of food crops which in some cases are large. About 13,000 acres of land belong to the homes, one third of which perhaps is in some state of cultivation. County homes in North Carolina are not greatly different from those in other states. The differences are in degree, not in kind.

Lines of Progress

The line of effort has been and is to get certain classes out of the homes and make them in reality a refuge for the old and infirm. The classes which are sought to be taken from the county homes and put under state care are prisoners, normal children, deaf, dumb, and blind children, the feeble-minded who need restraint, the epileptic, and the insane. Some states have gone further in this regard than others by providing larger state institutions. But no state has yet gone the whole length. If we could so enlarge our state institutions as to take out of the county homes all these classes, the tendency to increase outside aid would be checked, because those really needing charity could be sent to the homes and those upon whom charity is worse than wasted could be cut off.

The worst feature of the county home now is that many of them are breeding places for the propagation of feeble-mindedness. No feeble-minded woman or girl of child bearing age ought to be allowed to remain without restraint. There is practically no restraint in the county

homes and in some institutions where families of feeble-minded persons are kept, the women regularly bearing children like themselves, either legitimate or otherwise. And marriage of inmates who are feeble-minded is not uncommon. These feeble-minded strains will continue to populate county homes, jails, prisons, chain-gangs, orphanages, houses of ill fame and every other undesirable walk of life. The day is coming when society must protect itself.

Until the public understands the real meaning of the county home and the population gathered there, there can be little improvement. The State Board of Charities and Public Welfare will attempt to help improve the administration, to point out better and easier ways to manage the inmates, and to set some standards for improvements in the conditions as we have them.

The county commissioners have been empowered to create county boards of public welfare with a paid superintendent, one of whose duties shall be assisting in the distribution of the poor funds. Such an officer can be of untold aid. He is not to have charge of the homes, but to see that they are properly managed and that the outside poor relief is what it should be. At present this is possibly as much an evil as a good. The true principle of outside aid is that it be given temporarily and in critical cases and the recipient be aided to assume his own support as quickly as possible. This the county superintendent would do. As at present administered the aid is general, continuous, and pauperizing in its effect, where it is not merely petty graft. In other states the correct principle for aid of both kinds is that it be given and administered by the local bodies but supervised by some state agency. We now have the necessary laws for this in North Carolina, and in this respect have made a definite forward step.

Lest my feeling of hopelessness, until the public approaches the question in a far wider spirit than it has done yet, seem unjustified, it is only necessary to point to the history of poor relief in this country and in England. In England, whence we derive our ideas and customs, they have been tugging at the problem along present lines for nearly four hundred years and have made about the same progress as the operator of a treadmill makes.

We can, and shall assist the local authorities to make improvements in the administration of the business of the homes and the care of the inmates. The farms ought to be better managed and made to produce more. Better lighting, heating and water plants should be installed. Better records should be kept and accurate bookkeeping established. Most of all we need, and shall obtain as soon as possible, an accurate census of the populations so that we may know just how many of each class there are in the state in order that suitable legislation may be proposed from time to time.

CHAPTER XXIII

County Care of Children

Dr. Hastings H. Hart, *Director of the Department of Child Helping, Russell Sage Foundation, New York City*

Lacking the manuscript of Dr. Hart's address, we are able to give only the details in brief as he developed his subject.

States and counties now care for many dependent, neglected, and delinquent children formerly cared for by private asylums and societies, said he.

Some believe that they care for all; but it is a good thing for private agencies to do this work. States and counties, however, should maintain guardianship to ensure proper care, training, education, and opportunity.

As a rule states and counties are becoming responsible for the care and training of delinquent and defective children including the deaf, blind, feeble-minded and epileptic and crippled.

The division of labor between state and county is not yet adjusted. In Massachusetts and New Jersey the state assumes the greater responsibility. In Indiana and Tennessee, the counties assume the greater burden.

In general the state is building and maintaining reformatories for delinquent boys and girls, schools for the deaf and blind, asylums for the feeble-minded and epileptics and hospitals for the cripples. It is also becoming responsible for the watchcare of children under care of counties or of private societies.

The counties are undertaking "case work," studying the condition and needs of the children, establishing medical and psychological clinics, hospitals and dispensaries, and organizing health work and other preventive movements.

They maintain juvenile courts, detention homes for children awaiting trial, probation officers and, in a number of states, like New York, Indiana, and Minnesota, are establishing county boards of child welfare.

Many counties now employ competent trained workers at good salaries for this service.

CHAPTER XXIV

Our Feeble-Minded, Epileptic, and Insane

DR. ALBERT ANDERSON, *Superintendent Central Hospital for the Insane, Raleigh, N. C.*

The feeble-minded in institutions in the United States increased from 20,731 to 37,220 or 79.54 per cent during the seven year period from January 1, 1910 to January 1, 1917. In 1910, seventeen states reported no feeble-minded in institutions; in 1917 all but four states were making some institutional provision for this class. In 1910 the Federal Census Bureau estimated that not over one tenth of the feeble-minded in the United States were being cared for in institutions. On the same basis and assuming that the increase in feeble-minded has been at the same rate as the general population, there is now in institutions about one-sixth of the total feeble-minded population; but this is, of course, an indefinite estimate and no data have as yet been secured to support it.

I have the following letter from Dr. C. Banks McNairy, Superintendent of the Caswell Training School for the Feeble-minded at Kinston, N. C.:

"During 1917 we cared for 188 children. Our maintenance fund was $45,000. At the end of the year we had no deficit. The average cost per capita for maintenance was $216. We now have 190 children, five more to be admitted for March. Our maintenance fund this year is $45,000. We have 193 applications of legal age on file for admission. There are about 30 who are too old to come within the legal age limit. There are quite a few in the state without homes and no one to provide for them, who should be in an institution of this kind. We have had three personal requests for admission, stating they were mental defectives and unable to provide for themselves. Two were from men and one from a woman.

"In one county there has been reported to us 56 of school age and we believe there are many more in and above this age, who should be in our institution. I presume a very, very conservative estimate would be an average of 30 in every county."

Our Roll of Unfortunates

1. The feeble-minded are estimated by the authorities to number from 2½ to 3 per thousand of population, said he, or between 6,000 and 7,200 of all ages in North Carolina. The estimate is probably too low,

as a recent survey in South Carolina shows a rate of 6 per thousand and the recent army draft a rate of 14 per thousand. About a fourth of the feeble-minded are of school age from 6 to 21, and on the lowest estimate the number to be cared for in our school for the feeble-minded at Kinston is from 1,500 to 1,800. The number actually there in 1917 was 188, or just about a tenth of the children who really ought to be there. The number applying for admission was 193. Manifestly the institution is too small, and the fund of $45,000 a year is inadequate. North Carolina has made a creditable beginning in caring for feeble-minded children, but we must go on in large hearted generosity. Seventeen states have no schools for these unfortunates.

It is simply impossible in view of the present high cost of living and the uncertainty and high cost of labor to make an estimate as to what it will take to run our institution even for this year, much less for the requirements that would be needed to protect, segregate and train all of the feeble-minded in North Carolina.

If we had the proper equipment in the way of industrial buildings, work shop, etc., there ought to be now in this institution 500 pupils, which would necessitate an expenditure for maintenance, roughly estimated, $140,000 to $150,000.

2. The State Colony for Epileptics is established in connection with the State Hospital for the Insane at Raleigh, N. C.

Capacity for epilepitics	180
Number on hand	213
Applications on file: males 95, females 8—total	103

Nobody knows the number of epileptics in this or any other state. The number in institutions in the United States in 1917 was 10,801. Facilities need to be enlarged a full third to meet the immediate demands.

We have informed people who make inquiries that we have no room; thus some have not applied who otherwise would have done so. Some outside epileptics have applied for consultation, after which they were advised that they could not be admitted for lack of room. We have no applications on file for the latter two classes. We need accommodations for 200 patients to meet the present need of the epileptic department. We would advise the erection of an assembly hall that could be used for the amusement of both sexes. This hall could also be used for religious services and as a work room. The colonies are too far from the main building for these patients to attend services or to enjoy the amusement that other patients have, especially during bad weather. Besides, they sometimes have one of their convulsive seizures when they assemble, which is quite a discomfort to the insane patients as well as a humiliation to the epileptics.

The Increase of Insane in Institutions Compared with the Increase of General Population

3. The insane under hospital care in the United States in 1917 were 234,000, which, by the way, is almost exactly the number of students in our colleges and universities. The insane in our four state hospitals in 1910 were 2,522. The applications increase steadily year by year, as our civilization becomes more and more complex; which mean the necessity for more floor space, more extended equipments and facilities, and a larger staff of physicians, nurses and attendants.

According to estimates of the Federal Census Bureau, the population of the United States increased from 91,972,266 in 1910 to 102,826,309 on 1917, an increase of 11.80 per cent. The insane in institutions (according to the Federal Census of 1910, and the census of the National Committee for Mental Hygiene of 1917) increased from 187,791 to 234,055, an increase of 24.64 per cent. The increase of the insane in institutions was relatively greater than that of the general population in every state except Arizona, Kansas, Mississippi, Nevada and South Carolina.

In North Carolina during this period the increase of general population was 9.62 per cent, while the increase of insane in our institutions was 36.64 per cent.

The difference in rate of increase of the general population and of the insane may be due to several causes, namely: (1) Marked additional institutional provisions for the insane has been made in some of the states, this has caused the commitment to institutions of many cases formerly cared for in homes; (2) As institutions for the insane improve they become less dreaded by the public and more mild cases are admitted; (3) Laws permitting voluntary admission to institutions have been passed in several states; (4) There is a continual accumulation of chronic cases in the hospitals.

What Hospitals Should Do

The authorities of our state hospitals should not sit idly down and wait for the mental shipwrecks to be washed upon their shores, any more than life savers should remain on the beach viewing, undisturbed, the vessel with its precious freight of humanity being torn and lashed to pieces by the fury of the storm, to dash against a rock and become an unsalvageable wreck. The trained observer sees the danger threatening, rushes to the rescue, throws out the life line, and plants a beacon to guide others. It is the duty of a hospital for mental diseases to reach the patient early while there is yet hope and prevent ultimate disaster.

The hospital is only the central organization, the headquarters from which issue activities that are to extend into every home throughout

the length and breadth of the state, and thereby rescue mentally inadequate and mal-adjusted individuals before they develop a condition necessitating institutional care for long periods, often the remainder of their lives. If we can reach the mentally sick in their incipiency, and stay the progress of mental disease, we can greatly reduce the period of hospital residence.

The increasing complexy of our civilization makes it imperative that we adopt the best methods of arresting the alarming increase of the mentally diseased and relieving the congestion of our present capacity. Our failure in the past to attack these problems with an eye to their prevention has laid heavy burdens upon the taxpaying public. To delay longer would lay us open to a grave charge of a dereliction of our duty.

Preventing Mental Disease

Just as we are learning to prevent physical disease, said Dr. Anderson, we are learning to prevent mental ill-health, and this is the inspiring new field of effort that the authorities of insane hospitals are now entering. A clinic has been established for this purpose on Dix Hill in Raleigh, to examine those who are suffering from nervous or mental troubles, and are threatened with insanity. The examination and advice are free. A special building has been erected for this purpose, but is not yet equipped. Funds are needed for scientific appliances and to support an adequate staff of specialists.

Manifestly, all this work of examination and advice could not be done in any one central office. We need mental health clinics at strategic points throughout the state, all operating under the guidance of state headquarters. This new work depends for its development in North Carolina, upon a rapid diffusion of popular intelligence about the proper care and treatment of children in our homes and schools, and upon the liberality of our taxpayers toward the prevention of mental ill-health among people of all ages, occupations, conditions, and classes.

In no other way can we prevent feeble-mindedness and insanity, decrease the number of such unfortunates, lessen their population in public institutions, decrease the periods of hospital residence, and the burden of public expense on their account.

We have established a clinic at the Central Hospital, for the advice and guidance of all those suffering with nervous or mental troubles. This clinic, it is believed, will be of direct value to every social agency in the state, and will be the means of bringing the state into friendly relations with the hospital which definitely gives its services to aid the state in its mental health problems.

The ever increasing number of insane with the consequent over crowding of existing hospitals for their care, and the heavy burden of

taxation that the public has to bear as a result, have caused a number of states to establish in connection with their hospital a mental clinic where trained psychiatrists are accessible for consultation by individuals of average means.

This step was taken for the purpose of preventing mental diseases. By recognizing and dealing with cases of mental ill-health early many of them can be prevented from developing into a more serious condition necessitating their confinement, the expense of their maintenance, and the loss that their disability indirectly causes. There are many cases known as peculiar persons whose conduct is not considered normal, or slightly below normal, which if allowed to go on will later develop a graver condition requiring restraint or custodial care.

The central clinic makes the psychiatrist accessible to the middle class citizen who cannot afford to consult the high priced specialist and in consequence goes without advice or treatment for mental disease, or resorts to "quacks." It constitutes as a rule the first and only source of diagnosis and treatment of mental troubles in the country districts. It provides the most promising instrument for removing popular prejudice against the state hospitals and for raising the general level of intelligence in the state with regard to mental disease. It gives the community its first opportunity to organize preventative mental health work.

The prevention of disease is the object and aid of all medical practice and should be especially so in the sphere of nervous and mental diseases. Every safeguard has been thrown around the individual to protect his physical health. The earliest symptoms of physical ill-health have been watched for and dealt with immediately, partly because of the immediate impending danger of a contagion to the community. Not so in the realm of mental maladies. The community is not in any danger of catching mental disease, so the people are lulled to rest. It is now time, yes, past time, for them to arouse to the full realization that if something is not done at once to prevent this fearful economic strain their social fabric will be undermined and a menace of serious proportions will threaten the social structure.

Do you realize that your criminal is but the product of a mental disorder? That poverty is largely a result of a mental deficiency. The inability of an individual to adjust himself to his environment resulting in constant conflict with himself and with the outside world, is the cause of a great number of nervous and mental disorders. This situation can be remedied if the patient can be seen early and treated by doctors in a psychiatric clinic. The establishment of these clinics is an important part of any complete program for the care and cure of the insane and doubtless will be favorably considered by the public at large. In the interest of both humanity and economy such clinics

should undoubtedly be established in connection with all our hospitals. The humane care of the insane and scientific treatment of mental diseases are the supplementary and interdependent principles upon which every state hospital system must be based.

To cure patients as soon as possible is the most economical as well as most scientific and humane way of treating them; and to take advantage of every reasonable possibility of cure is the only course for the state to pursue when it makes itself responsible for the life and welfare of its citizens. Much is now done, but much is done too late. The most critical period of mental disease in acute cases comes in the beginning. This is the time when the patient is ordinarily most susceptible to remedial treatment; but in this state the patient is likely to spend these days in an almshouse or jail, while waiting for room in the hospital on account of its overcrowded condition.

Such clinics make possible the preventive treatment of mental and nervous disorders before actual insanity is alleged and the effective treatment of the case given in the earliest stages of the diseases before it is too late. The benefit to people of the state through the establishment of the proposed clinic at the Central Hospital in Raleigh would be almost incalculable. Such a clinic would help check the present rapid increase in the number of insane by stopping the stream at its source.

The proposed clinic, by preventing and curing cases of mental disease at the beginning and in early stages, will prevent their becoming chronic insane patients and will save the state the expense of continuous care of chronic cases for a long term in the state hospital.

If people could have an opportunity to get advice and obtain relief when they feel themselves threatened with a nervous and mental breakdown, many would remain in their homes, supporting themselves and families instead of being supported by the state.

The state is attacking the problems of insanity in the modern spirit. Mental disorder is no longer wholly mysterious except to the ignorant. It is scarcely mysterious at all to the expert who looks beneath manifestations for causes. The superstition that was responsible for the belief that the finger of God is laid on the forehead of the maniac is no longer possible of entertainment. In diseases of the mind even more than of the body there is a history that could have been written otherwise—that frequently could have been changed to the salvation of a human life and to great economy on part of the state.

No man in these days neglects a small cut, a suppurating bruise, an irritated gland. We have learned physical sanitation, hygiene, antiseptics. It is but a step toward an equally popular understanding of the truth that there is mental as well as physical infection, and the problem is made easier as science discovers the relationship between the two.

Our North Carolina hospitals are now overcrowded with patients. There is a constant cry for place and attention for those who have been afflicted with the most appealing of maladies. The new clinic seeks the true goal of all merciful science, which is the warding off of danger when it first manifests itself. It is a startling thing to think that one not yet insane must or may be treated against becoming so. Yet the line is so close between sanity and insanity that a hair divides between health and hopelessness. As a touch may put a man over the brink, so the uplifted hand of modern science may hold him back.

Encouragement of the new clinic requires on part of those who need its services a certain courage to overcome convention. Accepting its services in time would in many cases mean the decision that is so often the whole of wisdom. But this work to be successful must be extended to other communities and it must have the coöperation of social workers, charitable organizations, judges, doctors and the public—especially its leading citizens. The idea that has been so long held and still prevails to a great extent, that persons afflicted mentally are possessed of devils, must be combated. Any intimation of mental unbalance in the family has been spoken in whispers and considered a stigma of degeneration or inferiority. Ideas like these must be eradicated.

Child Welfare

Not alone to the mentally abnormal must our work of education extend. It must also include the normal as well and especially children. They should benefit by the knowledge we have gained in the past. Parents and teachers must be taught how to avoid mal-adjustments and mal-adaptations and all that makes for mental ill health. The principles of mental hygiene far outweigh in importance those of physical hygiene. Teachers by frequent consultation with the psychiatrist would be enlightened sufficiently to be able to recognize the difficulties of her pupils and to direct the psychatrist to those requiring his attention.

Dr. W. H. Burnham, says: "The simple principles of mental hygiene are sometimes neglected because so familiar; but they are as important as they are commonplace, since for the most part they are based both on world-old experience and on scientific study. They should be practiced in every home, and heeded in all forms of school instruction and discipline. Among the most important of them are the following:

(1) "Children should be given opportunity for normal reaction to their natural instincts and impulses—to be active in play and work, to sleep at need, to express their emotions, not only to assert themselves, but to serve others and coöperate with them. Function, response to stimulation, action, work represent the first conditions of mental as well as physical health.

(2) "Children should be trained to control their activities and impulses. Natural and helpful control is not by repression and direct inhibition, but rather by indirect control. We control one muscle by contraction of an antagonistic muscle; we control one action by doing something else, one interest by developing other interests; we stop thinking of one thing by thinking of something else. Repression means a short circuiting of the nervous reaction and the dissipation of energy within the nervous system itself, instead of normal expression in coördinated activity. Control means the utilization of the nervous energy in developing a new and healthful form of activity that may take the place of the unwholesome activity. Every interest is potentially a means of self-control.

(3) "Children should be taught to concentrate attention on the one thing in hand. Children naturally do this. When the school attempts to transfer their attention from their spontaneous interests to the more artificial scholastic interests, care should be taken not to weaken the natural habit of concentrated attention. Short periods, complete attention, no dawdling, should be the rule. While developing the power to work for more distant ends, attention should usually be focussed upon the present situation; and in the moral and emotional training children should be taught to live one day at a time, to settle their moral accounts every night, never to hold a grudge, never to let the sun go down upon their wrath, to look upon each morning as a new day in which to improve, but not to carry over their troubles from yesterday.

(4) "Attention to the present situation implies orderly association, the next condition of efficiency and mental health. But in all subjects and all methods of instruction and training care should be taken to avoid all confusion and interference of association. Disorderly association means the beginning of mental conflict and worry. Tasks should be simple and definite, instructions clear and concrete, decisions and actions straight-forward and whole-hearted. Thus habits of orderly association are developed.

(5) "The fifth condition of mental health is an active attitude in the face of difficulties. The trying situations of childhood, 'when a feller needs a friend,' the occasions of worry, of fear, and rage, represent opportunity for the most important training. The physiology of these emotions indicates the hygienic response. An increased secretion of adrenalin into the blood serves as an emergency call; and all the energies are mobilized for action; an increase in the heart rate, an increase in blood pressure, an increase in sugar secreted from the liver, the stopping of digestion, as a process of secondary importance that can wait for the time being—are some of the emergency provisions. Everything is prepared for action. Vigorous action is normal.

The repression of action probably means short circuiting and nervous strain. Normal activity for a child on occasion of fear, for example, maybe to run away from the object of emotion or to attack it. The latter is morally better and usually safer and more healthful. By attempting always to do the best thing in a difficult situation, a habit of the utmost importance for the mental health is soon developed.

(6) "The sixth condition of mental hygiene concerns normal social relations. It is better for a child's mental health to eat and play and work and study with other children than alone or merely with adults. To act with others as follower or leader, to serve, to coöperate, on occasion to resent, or to fight, represent healthful attitudes and healthful forms of activity; to deceive, to act cruelly, to be suspicious, to hold a grudge, represent unhealthful as well as unsocial mental attitudes. The only child in a family, and others who have lacked opportunity for social development, should be given special training.

(7) "The seventh condition of healthful mental activity is a normal sense of dependence. This is perhaps the essential psychological element in religion—a sense of dependence on a supreme being, or on the beneficent laws and forces of nature, or on the moral strength of humanity, or the categorical undebatable authority of duty, or ones sense of honor, absolute and worth while for its own sake. If not tampered with, this seems to develop normally in children; first as dependence on one's own parents, later as dependence on something higher. The adult's duty in regard to this activity is chiefly negative—never to cast any reflections upon the parent, or the child's religion, or sense of duty or honor, this sacred shrine of the child's moral life; never to ask a child to act contrary to his conscience or to do a thing contrary to his sense of honor.

"Such are some of the fundamental teachings of mental hygiene. We attempt to give the feeble-minded and the mentally disordered the benefit of them. We should not deprive normal children of the same mental training.

"To state these principles is easy, to practice them infinitely difficult, and, to train children to practice them, a task for the greatest artist. For a teacher to do this, demands more than constant care and effort; it requires constant self-repression; for healthful mental and moral fiber is built up by a child's own effort, not by the activity of adults. It requires suggestion on the part of the latter rather than demonstration, example rather than exhortation, sympathetic guidance rather than blame, and in general, training rather than talk.

"The child who has normal habits of reaction to his impulses and feelings, who has many interests and the power of self-control furnished by them, the ability to concentrate attention on the present, habits of orderly association, the active attitude in the face of diffi-

culty, a steadfast purpose for service and coöperation, and a sense of dependence and unsullied honor, is not only sane, but prepared for happiness, efficiency, and mental health.

"All this represents the positive side. If, on the negative side the obviously bad habits and unwholesome complexes of association are avoided, with reasonable care for proper alternation of work and rest, and sleep and normal hygiene in general, we have the conditions for the development of the mental health. These conditions can be ensured only by the coöperation of the home and the school; and it is vitally important that parents take care that habits of health, in eating, activity and sleep, be developed in the home."

When it becomes necessary to place a patient in the hospital every possible effort in the way of modern theraputic measures such as hydrotherapy, psychotherapy and occupational therapy should be adapted to promote his speedy recovery and return to society. But it must be borne in mind that our work is not done with his discharge from the hospital. It must be remembered that the class of patients whom we care for are largely from among the poor, whom the economic stresses and strain fall upon heaviest, and that the likelihood of a subsequent attack must be taken into consideration and guarded against by after-care. A practical and sorely needed philanthrophy lies in giving assistance and encouragement to indigent and friendless persons dismissed from the hospital as recovered or improved. Such assistance would enable them to get a fresh start in the outside world. This form of help is now being given in a number of other states and their results prove conclusively its desirability as an important item in any comprehensive program for the prevention of mental diseases. Unfortunately, mental disease is very prone to recur and if after-care of recovered patient can avert even a small proportion of subsequent attacks, its value is demonstrated.

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